

HASTINGS ADVICE AND REPRESENTATION CENTRE

England & Wales · Charity number 1083566

Details

Other names HARC

Status Registered

Legal form Charitable company

Company number [04048683](#)

Registered 2000-11-21

Register [View on the Charity Commission register](#)

Contact

Address The Advice Community Hub
Renaissance House
London Road
St. Leonards-on-Sea
TN37 6AN

Phone 01424443513

Email info@harcuk.com

Website www.harcuk.com

Activities

Objects: A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF EAST SUSSEX AND THE SOUTH COAST OF ENGLAND (HEREINAFTER CALLED THE AREA OF BENEFIT). THIS WILL BE WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINION BY ASSOCIATING WITH THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS. THIS WILL BE IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. (B) TO RELIEVE THE POVERTY OF THE INHABITANTS OF THE AREA OF BENEFIT, PARTICULARLY THROUGH THE PROVISION OF A COMPREHENSIVE WELFARE BENEFIT AND TAX CREDITS ADVICE SERVICE? TO MAINTAIN AND MANAGE AN ADVICE AND COMMUNITY CENTRE IN CO-OPERATION WITH LOCAL AUTHORITIES IN EAST SUSSEX AND THE SOUTH COAST OF ENGLAND AND TO SECURE THE SUPPORT OF LOCAL COMMUNITIES IN EAST SUSSEX AND THE SOUTH COAST OF ENGLAND IN ACHIEVING THE ABOVE OBJECTS

Activities: HARC provides an accessible information, advice and advocacy service, specialising in welfare benefits and tax credits up to and including the Upper Tier Tribunal. We offer home visits to elderly and housebound people and advice surgeries in Hastings & Rother. Our aim is to relieve local poverty by ensuring the correct benefit is received by people on a low income.

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** HASTINGS AND DISTRICT
- East Sussex
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£775,525	£739,036	£358,452	23
2024-03-31	£706,728	£756,415	£321,924	23
2023-03-31	£768,819	£737,049	£371,603	24
2022-03-31	£721,161	£625,605	£339,828	25
2021-03-31	£656,492	£518,138	£244,260	21

Trustees

Name	Role	Appointed
CORDELIA ANN WOOLLARD	Chair	2021-04-28
ANDREW STANLEY BURNETT		2020-12-08
Frances Mary Mapstone		2024-05-16
Michael John Gratton		
Rachael Louise Roser		2025-02-11
SHELLEY FELDMAN		2017-11-28
STEPHEN JOHN LEWIS		2018-06-19

HASTINGS ADVICE AND REPRESENTATION CENTRE

England & Wales - Charity number 1083566

Accounts

Charity registration number 1083566 (England and Wales)

Company registration number 04048683

**HASTINGS ADVICE AND REPRESENTATION CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

HASTINGS ADVICE AND REPRESENTATION CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	M Gratton C Woollard S Feldman S Lewis A Burnett F Mapstone R Roser	(Appointed 16 May 2024) (Appointed 11 February 2025)
Secretary	J Everard	
Charity number (England and Wales)	1083566	
Company number	04048683	
Principal address	The Advice and Community Hub Renaissance House London Road St Leonards-on-Sea East Sussex TN37 6AN	
Registered office	The Advice and Community Hub Renaissance House London Road St Leonards-on-Sea East Sussex TN37 6AN	
Independent examiner	Peter Watters FCA BFP Galloways Accounting (Bexhill) Limited 23 St Leonards Road Bexhill-on-Sea East Sussex TN40 1HH	

HASTINGS ADVICE AND REPRESENTATION CENTRE

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HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The directors present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Purposes and Aims

Our charity's purposes as set out in the company's Memorandum & Articles of Association are to:

- To relieve the poverty of the inhabitants of the area of benefit, particularly through the provision of a comprehensive welfare benefit and tax credits advice service;
- To educate the public about the needs of those who are suffering from the effects of poverty;
- To promote research into the needs of those who are suffering from the effects of poverty and associated issues and to disseminate the useful results thereof;
- To promote the provision of facilities in the interest of social welfare, with the object of improving the conditions of life for the said inhabitants.

The aims of our charity are to relieve local poverty and to improve the quality of life for people on a low income. Our aims fully reflect the purposes that the charity was set up to further.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The focus of our work

Over the past year, HARC has continued to provide a free information, advice and representation service to the population of East Sussex and the South Coast of England in Welfare Benefits, thus assisting in improving clients' quality of life and independent living. Responding to the needs of individuals and tailoring our service, we meet their needs with face to face, telephone and remote support at a range of community venues and home visits.

We aim to help bring about a welfare system which is fair, accountable and recognises the needs of all. In doing so, we actively press toward positive policy change and provide specialist welfare training to ensure everyone working with and for the most vulnerable in our society have the tools they need to provide the right support.

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Developments, Activities and Achievements

A total of 19,668 client contacts were made during 2024/25 and a remarkable £6,667,066 was secured in previously unclaimed, enhanced, or reinstated benefits of which £6,191,248 was secured for clients with disabilities and long-term health issues. HARC staff supported 676 clients at various reviews and tribunals, of which 643 won their cases, a 95.1% success rate, yet again demonstrating the expertise, skill, determination, and motivation of the advice team. In order to attain these high standards, we continue to work in partnership with a range of other agencies such as East Sussex County Council, Hastings Borough Council, Rother District Council, British Gas Energy Trust, The Henry Smith Foundation, the MS Society and other voluntary and charitable groups.

Our statistics show that HARC was able to assist 86.2% of clients who used our service, whether it is with a new or increased benefit or Universal Credit entitlement, representation at tribunal or securing a loan or grant. Those clients we are unable to help, we try and refer onto an agency that can, but like HARC, the majority of frontline advice agencies are running at full capacity.

A total of 1,373 client contacts were made through home visits and surgeries to elderly, disabled and isolated clients. The continued support of the Magdalen & Lasher charity and funding received from the British Gas Energy Trust, Independent Age, Awards for All, the Foreshore Trust, the Silver Lady Fund and the Sussex Community Foundation ensured the continuation of our highly valued Outreach Service.

In comparison it costs £744,076 for HARC to provide an extensive range of advice and representation services comprising face to face advice; telephone and email advice; secondary advice to professional colleagues; outreach surgeries; home visits; complex caseloads; advocacy and tribunal work.

In 2013, East Sussex County Council approached HARC to set up a Welfare Reform Helpline, aimed at helping working age people understand the changes the Welfare Reforms would bring about. More recently it was recognised that people generally have difficulty understanding the Welfare Benefits system and what they are entitled to. The Welfare Reform Helpline has now been succeeded by a Benefits Helpline. This can be accessed by people of all ages residing in East Sussex. In addition, many East Sussex residents with long-term health conditions now have access to a team of HARC specialist caseworkers to help them understand and access the correct benefits.

Since 2016, HARC has been conducting an advice and advocacy service relating to welfare benefits for people with and affected by Multiple Sclerosis (MS). The service is commissioned by the Eastbourne & Wealden and Hastings & Rother groups of the MS Society and is delivered by appointment, telephone and email with home visits for people more severely affected by MS. In December 2020, the Chichester and Bognor Regis group commissioned HARC to provide a similar remote service.

Since April 2018, the Magdalen & Lasher Charity has been funding HARC to support people in making online digital applications for Universal Credit and to assist with the transfer from legacy benefits to Universal Credit. This managed migration of moving people from legacy benefits to Universal Credit is well underway and is likely to be completed in early 2026.

Since October 2020, the British Gas Energy Trust (BGET) has funded a project to deliver Energy Advice, Budgeting Advice and Income Maximisation as well as specialist benefits advice. HARC is the lead partner in a partnership with Energise Sussex Coast.

In April 2021, East Sussex County Council awarded HARC a grant to put in place 'Additional Measures' for providing financial and benefits advice to people on the Shielded Patient List, and for people that had been affected by Government Guidance in relation to the Covid pandemic. This annual grant is now for providing financial and benefits advice to people that have been affected by the increased cost-of-living.

In February 2022, the Blagrove Trust awarded HARC funding for three years to explore more effective ways of communicating our service, and the support we can offer, to young people. The information gathered will enable us to adapt to the specific needs of local young people and thereby increase the number of young people using our services.

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

In November 2023, Independent Age awarded HARC a grant to enable increased capacity to extend our reach to the most vulnerable older people within our community, particularly those with long term health issues and disabilities who we know would otherwise struggle to access our services. This has involved building on existing community partnerships, extending our advice surgery venues and visiting the most isolated and hard to reach older people in their own homes.

In February 2025, The National Lottery Community Fund (Awards for All) awarded HARC a grant to deliver additional support to our Benefits Triage Outreach and Helpline services.

A grant from Sussex Community Foundation enabled HARC to continue supporting hard to reach and vulnerable clients at Rye Foodbank.

Our charity shops continue to raise vital funds for our advice services and continue to enjoy good local support with stock donations and a dedicated team of volunteers. Our work at the shops has been supported by the Jim Jackson Enabling and Educational Foundation, who funded the salary of a member of staff undertaking Professional Development.

Financial review

Despite the limited resources available to this sector and ongoing insecurities over funding, we have still been able to maintain and develop our core services. The charity, with the aid of sound financial management and the support of its staff has maintained a good level of unrestricted funds.

This position has largely been achieved due to the financial support received from the British Gas Energy Trust, Independent Age, The Henry Smith Foundation, the Blagrove Trust, The A&O Shearman Foundation, East Sussex County Council, and the additional annual grant from the Magdalen & Lasher Charity. This funding has enabled HARC to continue providing advice and representation services to an increased number of clients over the past twelve months. However, we still need to rely on continued support from the local authorities. This also needs to be supplemented from the continued income from the charity shops. A sizeable proportion of the external funding required for 2025/26 is in place and with the combined incomes of the two charity shops we will be able to continue to deliver and develop our existing services.

Principal Funding Sources

Aside from the income generated by the charity shops, the principal funding sources for the charity are currently by way of grant and contract income from East Sussex County Council, Rother District Council and the Foreshore Trust. As a result of increasing constraints on local authority expenditure, the charity has to seek funding from a much broader group of agencies and charitable trusts. The funding from Independent Age, Magdalen & Lasher, British Gas Energy Trust, Sussex Community Foundation and Awards for All has all been essential to enable the charity to continue with its much-needed outreach work.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three months expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

Plans for the future

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Structure, governance and management

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum & Articles of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

M Gratton
C Woollard

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

S Feldman
S Lewis
D Poole (Resigned 28 April 2025)
A Burnett
F Mapstone (Appointed 16 May 2024)
R Lynch (Resigned 26 November 2024)
R Roser (Appointed 11 February 2025)

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The governance of the incorporated charity sits with a Board of Directors together with representatives nominated by Hastings Borough Council and Rother District Council. The maximum number of Directors at any one time is sixteen. A quorum for a meeting of the Board is four Directors.

The Board elects officers at its Annual General Meeting to fill the posts of Chairperson, Vice Chairperson, Company Secretary and Treasurer.

The Board meets a minimum of four times a year with the provision to meet more frequently. The Board holds an Annual General Meeting every calendar year with the provision to hold Extraordinary General Meetings as necessary.


There are no specific restrictions imposed by the governing document concerning the way the charity can operate.

There are no connected charities.

Asset cover for funds

Note 15 sets out an analysis of the assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

On behalf of the directors


.....
M Gratton

Director

Dated: 28.10.25

HASTINGS ADVICE AND REPRESENTATION CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF HASTINGS ADVICE AND REPRESENTATION CENTRE

I report to the directors on my examination of the financial statements of Hastings Advice and Representation Centre (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Peter Watters FCA BFP

Galloways Accounting (Bexhill) Limited
23 St Leonards Road
Bexhill-on-Sea
East Sussex
TN40 1HH
Date:

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and grants	3	54,793	-	-	54,793	43,362
Charitable activities	5	169,153	-	543,276	712,429	656,441
Investments	4	8,303	-	-	8,303	6,925
Total income		232,249	-	543,276	775,525	706,728
Expenditure on:						
Raising funds	6	110,185	-	-	110,185	114,174
Charitable activities	7	109,331	-	519,520	628,851	642,241
Total expenditure		219,516	-	519,520	739,036	756,415
Net gains/(losses) on investments	12	39	-	-	39	8
Net income/(expenditure)		12,772	-	23,756	36,528	(49,679)
Transfers between funds		(10,000)	10,000	-	-	-
Net movement in funds	11	2,772	10,000	23,756	36,528	(49,679)
Reconciliation of funds:						
Fund balances at 1 April 2024		90,106	200,000	31,818	321,924	371,603
Fund balances at 31 March 2025		92,878	210,000	55,574	358,452	321,924

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and grants	3	43,362	-	-	43,362
Charitable activities	5	216,119	-	440,322	656,441
Investments	4	6,925	-	-	6,925
Total income		<u>266,406</u>	<u>-</u>	<u>440,322</u>	<u>706,728</u>
Expenditure on:					
Raising funds	6	114,174	-	-	114,174
Charitable activities	7	102,034	-	540,207	642,241
Total expenditure		<u>216,208</u>	<u>-</u>	<u>540,207</u>	<u>756,415</u>
Net gains/(losses) on investments	12	<u>8</u>	<u>-</u>	<u>-</u>	<u>8</u>
Net income/(expenditure)		<u>50,206</u>	<u>-</u>	<u>(99,885)</u>	<u>(49,679)</u>
Transfers between funds		<u>(42,509)</u>	<u>20,000</u>	<u>22,509</u>	<u>-</u>
Net movement in funds	11	<u>7,697</u>	<u>20,000</u>	<u>(77,376)</u>	<u>(49,679)</u>
Reconciliation of funds:					
Fund balances at 1 April 2023		<u>82,409</u>	<u>180,000</u>	<u>109,194</u>	<u>371,603</u>
Fund balances at 31 March 2024		<u>90,106</u>	<u>200,000</u>	<u>31,818</u>	<u>321,924</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		50		1,854
Investments	15		138		99
			<u>188</u>		<u>1,953</u>
Current assets					
Debtors	16	67,411		55,454	
Cash at bank and in hand		309,779		287,177	
		<u>377,190</u>		<u>342,631</u>	
Creditors: amounts falling due within one year	17	(18,926)		(22,660)	
Net current assets			<u>358,264</u>		<u>319,971</u>
Total assets less current liabilities			<u>358,452</u>		<u>321,924</u>
The funds of the charity					
Restricted income funds	18	55,574		31,818	
Unrestricted funds - general	20	92,878		90,106	
Unrestricted funds - Designated	19	210,000		200,000	
			<u>358,452</u>		<u>321,924</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the directors on 28.10.25


.....
M Gratton
Director

Company registration number 04048683 (England and Wales)

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Hastings Advice and Representation Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is The Advice and Community Hub, Renaissance House, London Road, St Leonards-on-Sea, East Sussex, TN37 6AN.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Incoming resources from charitable trading activity are accounted for when earned, donated items for the shops are recognised in the accounts when sold.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Grants are accounted for gross when receivable as long as they are capable of financial measurement unless performance conditions require deferral of the amount.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Cost of generating funds comprise the costs associated with trading for fundraising purposes including the charity's shops.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and the cost of attracting voluntary income. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office Equipment	33% per annum on a straight line basis
Shop Fittings	33% per annum on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Deferred Income

Income is deferred in respect of monies received in respect of contracts which do not commence until after the balance sheet date.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		14,300		(73,303)
Investing activities					
Purchase of tangible fixed assets		-		(826)	
Investment income received		8,303		6,925	
Net cash generated from investing activities			8,303		6,099
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			22,603		(67,204)
Cash and cash equivalents at beginning of year			287,177		354,380
Cash and cash equivalents at end of year			<u>309,775</u>		<u>287,177</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and grants

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	38,713	30,414
Grants receivable	16,080	12,948
	<u>54,793</u>	<u>43,362</u>
Grants receivable		
Other	16,080	12,948
	<u>16,080</u>	<u>12,948</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	8,303	6,925

5 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Total						
Performance related grants	35,993	543,276	579,269	93,533	440,322	533,855
Total						
Shop income	133,160	-	133,160	122,586	-	122,586
	<u>169,153</u>	<u>543,276</u>	<u>712,429</u>	<u>216,119</u>	<u>440,322</u>	<u>656,441</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising trading: costs of charity shop salaries and overheads		
Other trading activities	30,563	34,415
Staff costs	79,622	79,759
	<u>110,185</u>	<u>114,174</u>

7 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs	557,509	552,057
Depreciation and impairment	1,805	4,774
Activities undertaken directly	46,764	59,283
Service charges	4,015	4,805
Insurance	658	689
Repairs and renewals	-	178
Telephone	446	1,053
Printing, postage and stationery	2,588	3,226
Computer costs	2,667	1,490
Course fees	4,167	3,564
Travelling	83	386
Sundries	2,864	2,422
	<u>623,566</u>	<u>633,927</u>
Share of support and governance costs (see note 8)		
Governance	5,285	8,314
	<u>628,851</u>	<u>642,241</u>
Analysis by fund		
Unrestricted funds - general	109,331	102,034
Restricted funds	519,520	540,207
	<u>628,851</u>	<u>642,241</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8	Support costs allocated to activities	2025	2024
		£	£
	Governance costs	5,285	8,314
	Analysed between:		
	Total	5,285	8,314
9	Directors		
	None of the directors (or any persons connected with them) received any remuneration or expenses during the year.		
10	Employees		
	The average monthly number employees during the year was:		
		2025	2024
		Number	Number
		23	23
	Employment costs	2025	2024
		£	£
	Wages and salaries	637,131	631,816
	There were no employees whose annual remuneration was more than £60,000.		
	Remuneration of key management personnel		
	The remuneration of key management personnel was as follows:		
		2025	2024
		£	£
	Aggregate compensation	119,365	121,970
11	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	3,650	3,710
	Depreciation of owned tangible fixed assets	1,805	4,774

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	39	8
	<u>39</u>	<u>8</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Office Equipment £	Shop Fittings £	Total £
Cost			
At 1 April 2024	20,448	7,500	27,948
At 31 March 2025	<u>20,448</u>	<u>7,500</u>	<u>27,948</u>
Depreciation and impairment			
At 1 April 2024	18,593	7,500	26,093
Depreciation charged in the year	1,805	-	1,805
At 31 March 2025	<u>20,398</u>	<u>7,500</u>	<u>27,898</u>
Carrying amount			
At 31 March 2025	50	-	50
At 31 March 2024	<u>1,854</u>	<u>-</u>	<u>1,854</u>

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	99
Valuation changes	39
At 31 March 2025	<u>138</u>
Carrying amount	
At 31 March 2025	<u>138</u>
At 31 March 2024	<u>99</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	60,237	53,817
Other debtors	5,040	-
Prepayments and accrued income	2,134	1,637
	<u>67,411</u>	<u>55,454</u>
	<u><u>67,411</u></u>	<u><u>55,454</u></u>
17 Creditors: amounts falling due within one year	2025	2024
	£	£
Other taxation and social security	11,638	10,395
Accruals and deferred income	7,288	12,265
	<u>18,926</u>	<u>22,660</u>
	<u><u>18,926</u></u>	<u><u>22,660</u></u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
	-	-	-	-	-
Springboard	258	-	-	-	258
Back to Work	655	-	(43)	-	612
ESCC Helpline	-	83,630	(83,630)	-	-
ESCC Specialist	-	167,260	(167,260)	-	-
ESCC HWL&H	-	55,335	(55,335)	-	-
Magdalen & Lasher UC Project	-	30,749	(30,749)	-	-
Foreshore Trust	-	5,400	(5,400)	-	-
British Gas Energy Trust (BGET)	-	58,349	(57,767)	-	582
Sussex Community Foundation	10,000	-	(10,000)	-	-
National Lottery Community Fund Grant	-	20,000	(3,333)	-	16,667
Henry Smith Foundation	-	22,150	-	-	22,150
The Blagrave Trust	13,039	-	(13,039)	-	-
Silver Lady Fund	-	4,540	(2,648)	-	1,892
Isabel Blackman Foundation	1,304	-	(1,304)	-	-
ESCC Additional Measures Fund	-	50,022	(39,022)	-	11,000
Independent Age	4,149	18,651	(22,800)	-	-
HVA - Big Local Project	2,413	-	-	-	2,413
Magdalen & Lasher	-	27,190	(27,190)	-	-
	<u>31,818</u>	<u>543,276</u>	<u>(519,520)</u>	<u>-</u>	<u>55,574</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	-	-	-	-	-
Springboard	258	-	-	-	258
Back to Work	655	-	-	-	655
ESCC Helpline	-	89,364	(95,585)	6,221	-
ESCC Specialist	-	115,741	(115,741)	-	-
ESCC Support	-	36,242	(36,242)	-	-
ESCC HWL&H	-	64,878	(73,019)	8,141	-
Magdalen & Lasher UC Project	-	30,749	(33,193)	2,444	-
Foreshore Trust	-	600	(5,196)	4,596	-
British Gas Energy Trust (BGET)	13,752	48,940	(62,692)	-	-
Grants from Sussex Community Foundation	3,333	10,000	(3,333)	-	10,000
National Lottery Awards for All	10,000	-	(10,000)	-	-
The Blagrave Trust	13,884	15,647	(16,492)	-	13,039
Isabel Blackman Foundation	4,208	-	(2,904)	-	1,304
ESCC Additional Measures Fund	43,000	-	(43,000)	-	-
HVA - Big Local Project	2,413	-	-	-	2,413
Little Cheyne Court Wind Farm Frant	5,000	-	(5,000)	-	-
Access to Justice Foundation	10,607	9,510	(21,224)	1,107	-
RVA HfU Grant	2,084	-	(2,084)	-	-
Independent Age grant	-	18,651	(14,502)	-	4,149
	<u>109,194</u>	<u>440,322</u>	<u>(540,207)</u>	<u>22,509</u>	<u>31,818</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

The Springboard Fund is a furniture starter grant to help young homeless people under 26.

The Back to Work Fund provides grants for the long term unemployed to purchase the required tools, clothes, travelling expenses etc as required to help them secure employment.

East Sussex County Council fund the Benefits Advice Project (BAP) to support residents who are affected by ongoing welfare benefit changes and issues.

The project employs 7.4 fte specialist advisors, comprising of, 5.4 casework advisors and 2.0 telephone advisors to operate the Benefits Helpline to residents living in East Sussex.

The Universal Credit Support Project funded by the Magdalen & Lasher Charity is a project to assist Hastings residents to claim and maintain their entitlement to Universal Credit. In addition, a further grant from the Magdalen & Lasher Charity is to provide assistance to the charity's Pension and Grants committees.

The Foreshore Trust fund a project to enable the delivery of benefits surgeries at specified venues within Hastings Borough Council.

The British Gas Energy Trust (BGET) fund a project to deliver Energy Advice, Budgeting Advice and Income Maximisation as well as specialist benefits advice. HARC is the lead partner in a partnership with Energise Sussex Coast. The project commenced on 1st October 2020 and will run until 31st March 2026.

A grant from The Sussex Community Foundation has enabled HARC to support hard to reach and vulnerable clients at Rye Foodbank.

The National Lottery Community Fund (Awards for All) grant is to provide additional support to our Benefits Triage Outreach and Helpline services.

The Blagrave Trust are funding HARC to explore more effective ways of communicating our service, and the support we can offer, to young people. The project commenced in March 2022 and is for three years.

The Isabel Blackman Foundation grant was to purchase some new IT equipment (monitors and laptops).

The East Sussex County Council grant is to put in place 'Additional Measures' for providing financial and benefits advice to people that have been affected by the increased cost-of-living.

The Big Local North East Hastings grant is to enable the delivery of benefits surgeries for people residing in the Big Local area.

The Henry Smith Foundation grant is to provide financial and welfare benefit advice over a three year period for people from disadvantaged communities in Hastings and Rother.

The Independent Age grant is to provide additional Welfare Benefits advice capacity to improve the lives of local older people facing financial hardship.

The Silver Lady Fund grant supports the delivery of benefits surgeries at specified venues in the local area.

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds - Designated

	At 1 April 2024 £	Transfers £	At 31 March 2025 £
3-4 months running costs	200,000	10,000	210,000

Previous year:	At 1 April 2023 £	Transfers £	At 31 March 2024 £
Three months running costs	180,000	20,000	200,000

£210,000 of designated funds have been set aside to contribute towards 3-4 months running costs of the charity.

20 Unrestricted funds

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
Unrestricted funds	90,106	232,249	(219,516)	(10,000)	39	92,878

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Unrestricted funds	82,409	266,406	(216,208)	(42,509)	8	90,106

21 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	50	-	-	50
Investments	138	-	-	138
Current assets/(liabilities)	92,690	210,000	55,574	358,264
	<u>92,878</u>	<u>210,000</u>	<u>55,574</u>	<u>358,452</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	1,854	-	-	1,854
Investments	99	-	-	99
Current assets/(liabilities)	88,153	200,000	31,818	319,971
	<u>90,106</u>	<u>200,000</u>	<u>31,818</u>	<u>321,924</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

23 Cash generated from/(absorbed by) operations

	2025 £	2024 £
Surplus/(deficit) for the year	36,528	(49,679)
Adjustments for:		
Investment income recognised in statement of financial activities	(8,303)	(6,925)
Fair value gains and losses on investments	(39)	(8)
Depreciation and impairment of tangible fixed assets	1,805	4,774
Movements in working capital:		
(Increase) in debtors	(11,957)	(24,868)
(Decrease)/increase in creditors	(3,734)	3,403
Cash generated from/(absorbed by) operations	<u>14,300</u>	<u>(73,303)</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

England & Wales - Charity number 1083566

Accounts

Charity registration number 1083566

Company registration number 04048683 (England and Wales)

**HASTINGS ADVICE AND REPRESENTATION CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

HASTINGS ADVICE AND REPRESENTATION CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	M Gratton C Woollard S Feldman S Lewis D Poole A Burnett F Mapstone	(Appointed 16 May 2024)
Secretary	J Everard	
Charity number	1083566	
Company number	04048683	
Principal address	The Advice and Community Hub Renaissance House London Road St Leonards-on-Sea East Sussex TN37 6AN	
Registered office	The Advice and Community Hub Renaissance House London Road St Leonards-on-Sea East Sussex TN37 6AN	
Independent examiner	Peter Watters FCA BFP McPhersons CFG Limited 23 St Leonards Road Bexhill-on-Sea East Sussex TN40 1HH	

HASTINGS ADVICE AND REPRESENTATION CENTRE

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HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The directors present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Purposes and Aims

Our charity's purposes as set out in the company's Memorandum & Articles of Association are to:

- To relieve the poverty of the inhabitants of the area of benefit, particularly through the provision of a comprehensive welfare benefit and tax credits advice service;
- To educate the public about the needs of those who are suffering from the effects of poverty;
- To promote research into the needs of those who are suffering from the effects of poverty and associated issues and to disseminate the useful results thereof;
- To promote the provision of facilities in the interest of social welfare, with the object of improving the conditions of life for the said inhabitants.

The aims of our charity are to relieve local poverty and to improve the quality of life for people on a low income.

Our aims fully reflect the purposes that the charity was set up to further.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The focus of our work

Over the past year, HARC has continued to provide a free information, advice and representation service to the population of East Sussex and the South Coast of England in Welfare Benefits, thus assisting in improving clients' quality of life and independent living. Responding to the needs of individuals and tailoring our service, we meet their needs with face to face, telephone and remote support at a range of community venues and home visits.

We aim to help bring about a welfare system which is fair, accountable and recognises the needs of all. In doing so, we actively press toward positive policy change and provide specialist welfare training to ensure everyone working with and for the most vulnerable in our society have the tools they need to provide the right support.

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Developments, Activities and Achievements

A total of 19,121 client contacts were made during 2023/24 and a remarkable £6,220,309 was secured in previously unclaimed, enhanced, or reinstated benefits of which £5,579,356 was secured for clients with disabilities and long-term health issues. HARC staff supported 642 clients at various reviews and tribunals, of which 615 won their cases, a 95.8% success rate, yet again demonstrating the expertise, skill, determination, and motivation of the advice team. In order to attain these high standards, we continue to work in partnership with a range of other agencies such as East Sussex County Council, NHS Sussex Integrated Care Board (ICB), Hastings Borough Council, Rother District Council, British Gas Energy Trust and other voluntary and charitable groups.

Our statistics show that HARC was able to assist 85.5% of clients who used our service, whether it is with a new or increased benefit or Universal Credit entitlement, representation at tribunal or securing a loan or grant. Those clients we are unable to help, we try and refer onto an agency that can, but like HARC, the majority of frontline advice agencies are running at full capacity.

A total of 1,301 client contacts were made through home visits and surgeries to elderly, disabled and isolated clients. The continued support of the Magdalen & Lasher charity and funding received from the British Gas Energy Trust, Independent Age, Big Local Project, Awards for All, the Foreshore Trust and the Sussex Community Foundation ensured the continuation of our highly valued Outreach Service.

In comparison it costs £756,415 for HARC to provide an extensive range of advice and representation services comprising face to face advice; telephone and email advice; secondary advice to professional colleagues; outreach surgeries; home visits; complex caseloads; advocacy and tribunal work.

In 2013, East Sussex County Council approached HARC to set up a Welfare Reform Helpline, aimed at helping working age people understand the changes the Welfare Reforms would bring about. More recently it was recognised that people generally have difficulty understanding the Welfare Benefits system and what they are entitled to. The Welfare Reform Helpline has now been succeeded by a Benefits Helpline. This can be accessed by people of all ages residing in East Sussex. In addition, many East Sussex residents with long-term health conditions now have access to a team of HARC specialist caseworkers to help them understand and access the correct benefits.

Since 2016, HARC has been conducting an advice and advocacy service relating to welfare benefits for people with and affected by Multiple Sclerosis (MS). The service is commissioned by the Eastbourne & Wealden and Hastings & Rother groups of the MS Society and is delivered by appointment, telephone and email with home visits for people more severely affected by MS. In December 2020, the Chichester and Bognor Regis group commissioned HARC to provide a similar remote service.

Since April 2018, the Magdalen & Lasher Charity has been funding HARC to support people in making online digital applications for Universal Credit and to assist with the transfer from legacy benefits to Universal Credit. This managed migration of moving people from legacy benefits to Universal Credit is well underway but will not be completed until 2029.

Since October 2020, the British Gas Energy Trust (BGET) has funded a project to deliver Energy Advice, Budgeting Advice and Income Maximisation as well as specialist benefits advice. HARC is the lead partner in a partnership with Energise Sussex Coast. Furthermore, in 2023 BGET funded some additional advice capacity to enable HARC and Energise Sussex Coast to expand the reach of the project.

In April 2021, East Sussex County Council awarded HARC a grant to put in place 'Additional Measures' for providing financial and benefits advice to people on the Shielded Patient List, and for people that had been affected by Government Guidance in relation to the Covid pandemic. This annual grant is now for providing financial and benefits advice to people that have been affected by the cost-of-living crisis.

In February 2022, the Blagrave Trust awarded HARC funding for three years to explore more effective ways of communicating our service, and the support we can offer, to young people. The information gathered will enable us to adapt to the specific needs of local young people and thereby increase the number of young people using our services.

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

In September 2022, the Access to Justice Foundation (AJF) awarded HARC a grant through their Help Accessing Legal Support fund to provide some additional specialist welfare benefit appeals advice and representation.

In November 2022, the Community Justice Fund (via the AJF) awarded HARC a grant to support the work that we undertake in providing specialist social welfare legal advice to our local community in response to the escalating impact of the cost-of-living crisis on advice agencies.

In November 2023, Independent Age awarded HARC a grant to enable increased capacity to extend our reach to the most vulnerable older people within our community, particularly those with long term health issues and disabilities who we know would otherwise struggle to access our services. This has involved building on existing community partnerships, extending our advice surgery venues and visiting the most isolated and hard to reach older people in their own homes.

Sussex Community Foundation has supported HARC with a Cost-of-Living project, provision of advice at Rye Foodbank and two grants from the Little Cheyne Court Wind Farm. These grants have enabled HARC to support hard to reach and vulnerable clients at both the Advice & Community Hub and at outreach venues.

Our charity shops continue to raise vital funds for our advice services and continue to enjoy good local support with stock donations and a dedicated team of volunteers. Our work at the shops has been supported by the Jim Jackson Enabling and Educational Foundation who fund the salary of a member of staff who is undertaking a Level 2 Customer Service Practitioner Apprenticeship.

Financial review

Despite the limited resources available to this sector and ongoing insecurities over funding, we have still been able to maintain and develop our core services. The charity, with the aid of sound financial management and the support of its staff has maintained a good level of unrestricted funds.

This position has largely been achieved due to the financial support received from the British Gas Energy Trust, Independent Age, the Blagrove Trust, East Sussex County Council, and the additional annual grant from the Magdalen & Lasher Charity. This funding has enabled HARC to continue providing advice and representation services to an increased number of clients over the past twelve months. However, we still need to rely on continued support from the local authorities. This also needs to be supplemented from the continued income from the charity shops. A sizeable proportion of the external funding required for 2024/25 is in place and with the combined incomes of the two charity shops we will be able to continue to deliver and develop our existing services.

Principal Funding Sources

Aside from the income generated by the charity shops, the principal funding sources for the charity are currently by way of grant and contract income from East Sussex County Council, Rother District Council and the Foreshore Trust. As a result of increasing constraints on local authority expenditure, the charity has to seek funding from a much broader group of agencies and charitable trusts. The funding from Independent Age, Magdalen & Lasher, British Gas Energy Trust, Sussex Community Foundation, Awards for All and the MS Society has all been essential to enable the charity to continue with its much-needed outreach work.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three months expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

Plans for the future

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum & Articles of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

M Gratton

R Lynch

(Retired 26 November 2024)

C Woollard

S Feldman

S Lewis

D Poole

A Burnett

F Mapstone

(Appointed 16 May 2024)

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The governance of the incorporated charity sits with a Board of Directors together with representatives nominated by Hastings Borough Council and Rother District Council. The maximum number of Directors at any one time is sixteen. A quorum for a meeting of the Board is four Directors.

The Board elects officers at its Annual General Meeting to fill the posts of Chairperson, Vice Chairperson, Company Secretary and Treasurer.

The Board meets a minimum of eight times a year with the provision to meet more frequently. The Board holds an Annual General Meeting every calendar year with the provision to hold Extraordinary General Meetings as necessary.

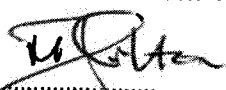
There are no specific restrictions imposed by the governing document concerning the way the charity can operate.

There are no connected charities.

Asset cover for funds

Note 15 sets out an analysis of the assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

On behalf of the directors



M Gratton

Director

Dated: 26.11.24

HASTINGS ADVICE AND REPRESENTATION CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF HASTINGS ADVICE AND REPRESENTATION CENTRE

I report to the directors on my examination of the financial statements of Hastings Advice and Representation Centre (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Peter Watters FCA BFP

McPhersons CFG Limited
23 St Leonards Road
Bexhill-on-Sea
East Sussex
TN40 1HH

Dated: 6-12-2024

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income from:						
Donations and grants	3	43,362	-	-	43,362	52,057
Charitable activities	5	216,119	-	440,322	656,441	716,112
Investments	4	6,925	-	-	6,925	650
Total income		<u>266,406</u>	<u>-</u>	<u>440,322</u>	<u>706,728</u>	<u>768,819</u>
Expenditure on:						
Raising funds	6	114,174	-	-	114,174	117,004
Charitable activities	7	102,034	-	540,207	642,241	620,045
Total expenditure		<u>216,208</u>	<u>-</u>	<u>540,207</u>	<u>756,415</u>	<u>737,049</u>
Net gains/(losses) on investments	12	8	-	-	8	5
Net income/(expenditure)		<u>50,206</u>	<u>-</u>	<u>(99,885)</u>	<u>(49,679)</u>	<u>31,775</u>
Transfers between funds		(42,509)	20,000	22,509	-	-
Net movement in funds	9	<u>7,697</u>	<u>20,000</u>	<u>(77,376)</u>	<u>(49,679)</u>	<u>31,775</u>
Reconciliation of funds:						
Fund balances at 1 April 2023		82,409	180,000	109,194	371,603	339,828
Fund balances at 31 March 2024		<u>90,106</u>	<u>200,000</u>	<u>31,818</u>	<u>321,924</u>	<u>371,603</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income from:					
Donations and grants	3	52,057	-	-	52,057
Charitable activities	5	202,286	-	513,826	716,112
Investments	4	650	-	-	650
Total income		<u>254,993</u>	<u>-</u>	<u>513,826</u>	<u>768,819</u>
Expenditure on:					
Raising funds	6	117,004	-	-	117,004
Charitable activities	7	104,521	-	515,524	620,045
Total expenditure		<u>221,525</u>	<u>-</u>	<u>515,524</u>	<u>737,049</u>
Net gains/(losses) on investments	12	5	-	-	5
Net income/(expenditure)		<u>33,473</u>	<u>-</u>	<u>(1,698)</u>	<u>31,775</u>
Transfers between funds		(31,956)	15,000	16,956	-
Net movement in funds	9	<u>1,517</u>	<u>15,000</u>	<u>15,258</u>	<u>31,775</u>
Reconciliation of funds:					
Fund balances at 1 April 2022		80,892	165,000	93,936	339,828
Fund balances at 31 March 2023		<u>82,409</u>	<u>180,000</u>	<u>109,194</u>	<u>371,603</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		1,854		5,803
Investments	15		99		91
			<u>1,953</u>		<u>5,894</u>
Current assets					
Debtors	16	55,454		30,586	
Cash at bank and in hand		287,177		354,380	
		<u>342,631</u>		<u>384,966</u>	
Creditors: amounts falling due within one year	17	(22,660)		(19,257)	
Net current assets			<u>319,971</u>		<u>365,709</u>
Total assets less current liabilities			<u>321,924</u>		<u>371,603</u>
Net assets excluding pension liability			<u>321,924</u>		<u>371,603</u>
The funds of the charity					
Restricted income funds	21		31,818		109,194
Unrestricted funds - general			90,106		82,409
Unrestricted funds - Designated	18		200,000		180,000
			<u>321,924</u>		<u>371,603</u>

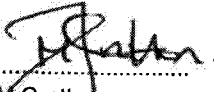
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the directors on 26 November 2024


 M Gratto
 Director

Company registration number 04048683 (England and Wales)

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Hastings Advice and Representation Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is The Advice and Community Hub, Renaissance House, London Road, St Leonards-on-Sea, East Sussex, TN37 6AN.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Incoming resources from charitable trading activity are accounted for when earned, donated items for the shops are recognised in the accounts when sold.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Grants are accounted for gross when receivable as long as they are capable of financial measurement unless performance conditions require deferral of the amount.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Cost of generating funds comprise the costs associated with trading for fundraising purposes including the charity's shops.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and the cost of attracting voluntary income. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office Equipment	33% per annum on a straight line basis
Shop Fittings	33% per annum on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Deferred Income

Income is deferred in respect of monies received in respect of contracts which do not commence until after the balance sheet date.

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(73,303)		24,916
Investing activities					
Purchase of tangible fixed assets		(826)		(3,913)	
Purchase of investments		-		(4)	
Investment income received		6,925		650	
Net cash generated from/(used in) investing activities			6,099		(3,267)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(67,204)		21,649
Cash and cash equivalents at beginning of year			354,380		332,726
Cash and cash equivalents at end of year			287,173		354,380

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and grants

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	30,414	32,931
Grants receivable	12,948	19,126
	<u>43,362</u>	<u>52,057</u>
Grants receivable for core activities		
Other	12,948	19,126
	<u>12,948</u>	<u>19,126</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,925	650

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	Grants receivable for charitable activities	Charity shop trading & grant income	Total 2024	Grants receivable for charitable activities	Charity shop trading & grant income	Total 2023
	2024	2024		2023	2023	
	£	£	£	£	£	£
Performance related grants	533,855	-	533,855	580,403	-	580,403
Ancillary trading income	-	122,586	122,586	-	135,709	135,709
	<u>533,855</u>	<u>122,586</u>	<u>656,441</u>	<u>580,403</u>	<u>135,709</u>	<u>716,112</u>
	<u><u>533,855</u></u>	<u><u>122,586</u></u>	<u><u>656,441</u></u>	<u><u>580,403</u></u>	<u><u>135,709</u></u>	<u><u>716,112</u></u>
Analysis by fund						
Unrestricted funds - general	93,533	122,586	216,119	66,577	135,709	202,286
Restricted funds	440,322	-	440,322	513,826	-	513,826
	<u>533,855</u>	<u>122,586</u>	<u>656,441</u>	<u>580,403</u>	<u>135,709</u>	<u>716,112</u>
	<u><u>533,855</u></u>	<u><u>122,586</u></u>	<u><u>656,441</u></u>	<u><u>580,403</u></u>	<u><u>135,709</u></u>	<u><u>716,112</u></u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
<u>Fundraising trading: costs of charity shop salaries and overheads</u>		
Other trading activities	34,415	36,028
Staff costs	79,759	80,976
	<u>114,174</u>	<u>117,004</u>
Fundraising trading: costs of charity shop salaries and overheads	114,174	117,004
	<u>114,174</u>	<u>117,004</u>

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	552,057	534,151
Depreciation and impairment	4,774	6,560
Activities undertaken directly	59,283	52,927
Service charges	4,805	5,262
Insurance	689	629
Repairs and renewals	178	-
Telephone	1,053	1,072
Printing, postage and stationery	3,226	5,564
Hire of equipment	-	12
Computer costs	1,490	1,764
Course fees	3,564	3,549
Travelling	386	455
Sundries	2,422	2,180
	<u>633,927</u>	<u>614,125</u>
Share of support and governance costs (see note 8)		
Governance	8,314	5,920
	<u>642,241</u>	<u>620,045</u>
Analysis by fund		
Unrestricted funds - general	102,034	104,521
Restricted funds	540,207	515,524
	<u>642,241</u>	<u>620,045</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8	Support costs allocated to activities	2024 £	2023 £
	Governance costs	8,314	5,920
	Analysed between:	<u>8,314</u>	<u>5,920</u>
	Charitable activities	<u>8,314</u>	<u>5,920</u>
	Governance costs includes payments to the Independent Examiners of £3,710 (2023: £3,250) for examination fees.		
9	Net movement in funds	2024 £	2023 £
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	4,774	6,560
10	Directors		
	None of the directors (or any persons connected with them) received any remuneration or expenses during the year.		
11	Employees		
	The average monthly number employees during the year was:		
		2024 Number	2023 Number
		23	24
	Employment costs	2024 £	2023 £
	Wages and salaries	631,816	615,127
	There were no employees whose annual remuneration was more than £60,000.		
	Remuneration of key management personnel		
	The remuneration of key management personnel was as follows:		
		2024 £	2023 £
	Aggregate compensation	121,970	119,827

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	8	5

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Office Equipment £	Shop Fittings £	Total £
Cost			
At 1 April 2023	19,621	7,500	27,121
Additions	826	-	826
At 31 March 2024	20,447	7,500	27,947
Depreciation and impairment			
At 1 April 2023	13,819	7,500	21,319
Depreciation charged in the year	4,774	-	4,774
At 31 March 2024	18,593	7,500	26,093
Carrying amount			
At 31 March 2024	1,854	-	1,854
At 31 March 2023	5,803	-	5,803

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	91
Valuation changes	8
At 31 March 2024	99
Carrying amount	
At 31 March 2024	99
At 31 March 2023	91

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	53,817	29,320
Prepayments and accrued income	1,637	1,266
	<u>55,454</u>	<u>30,586</u>

17 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	10,395	11,968
Accruals and deferred income	12,265	7,289
	<u>22,660</u>	<u>19,257</u>

18 Unrestricted funds - Designated

	At 1 April 2023	Transfers	At 31 March 2024
	£	£	£
Three months running costs	180,000	20,000	200,000
	<u>180,000</u>	<u>20,000</u>	<u>200,000</u>
Previous year:	At 1 April 2022	Transfers	At 31 March 2023
	£	£	£
	165,000	15,000	180,000
	<u>165,000</u>	<u>15,000</u>	<u>180,000</u>

£200,000 of designated funds have been set aside to contribute towards three months running costs of the charity.

19 Unrestricted funds

	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
Unrestricted funds	82,409	266,406	(216,208)	(42,509)	8	90,106
	<u>82,409</u>	<u>266,406</u>	<u>(216,208)</u>	<u>(42,509)</u>	<u>8</u>	<u>90,106</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds							(Continued)
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2023	
	£	£	£	£	£	£	
Unrestricted funds	80,892	254,993	(221,525)	(31,956)	5	82,409	

20 Analysis of net assets between funds

	Unrestricted funds general 2024	Unrestricted funds Designated 2024	Restricted funds 2024	Total 2024
	£	£	£	£
At 31 March 2024:				
Tangible assets	1,854	-	-	1,854
Investments	99	-	-	99
Current assets/(liabilities)	88,153	200,000	31,818	319,971
	<u>90,106</u>	<u>200,000</u>	<u>31,818</u>	<u>321,924</u>
	Unrestricted funds general 2023	Unrestricted funds Designated 2023	Restricted funds 2023	Total 2023
	£	£	£	£
At 31 March 2023:				
Tangible assets	1,595	-	4,208	5,803
Investments	91	-	-	91
Current assets/(liabilities)	80,723	180,000	104,986	365,709
	<u>82,409</u>	<u>180,000</u>	<u>109,194</u>	<u>371,603</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2022	Movement in funds			Balance at 1 April 2023	Movement in funds			Balance at 31 March 2024
		Incoming resources	Resources expended	Transfers		Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Springboard	258	-	-	-	258	-	-	-	258
Back to Work	655	-	-	-	655	-	-	-	655
ESCC Helpline	-	93,212	(95,757)	2,545	-	(95,585)	(6,221)	-	-
ESCC Specialist	-	115,677	(115,677)	-	-	(115,741)	-	-	-
ESCC Support	-	21,921	(35,302)	13,381	-	(36,242)	-	-	-
ESCC HWL&H	-	70,000	(70,000)	-	-	(73,019)	(8,141)	-	-
Magdalen & Lasher UC Project	-	30,301	(31,332)	1,031	-	(33,193)	(2,444)	-	-
Foreshore Trust	-	5,400	(5,400)	-	-	(5,196)	(4,596)	-	-
British Gas Energy Trust (BGET)	15,689	31,308	(33,245)	-	13,752	(62,692)	-	-	-
Grants from Sussex Community Foundation	2,062	10,000	(8,729)	-	3,333	(3,333)	-	10,000	-
National Lottery Awards for All	-	10,000	-	-	10,000	(10,000)	-	-	-
The Blgrave Trust	12,623	22,238	(20,977)	-	13,884	(16,492)	-	13,039	-
SCDA - Minding the Gaps	11,731	9,485	(21,216)	-	-	-	-	-	-
Isabel Blackman Foundation	3,200	4,000	(2,992)	-	4,208	(2,904)	-	1,304	-
ESCC Additional Measures Fund	43,000	43,000	(43,000)	-	43,000	(43,000)	-	-	-
HVA - Big Local Project	4,717	1,066	(3,370)	-	2,413	-	-	2,413	-
Little Cheyne Court Wind Farm Grant	-	10,000	(5,000)	-	5,000	(5,000)	-	-	-
RVA HfU Grant	-	5,000	(2,917)	-	2,083	(2,083)	-	-	-
Access to Justice Foundation	-	31,218	(20,611)	-	10,607	(21,224)	(1,107)	-	-
Independent Age Grant	-	-	-	-	-	(14,502)	-	4,149	-
	103,935	513,826	(515,525)	16,957	109,193	(540,206)	(22,509)	31,818	

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

(Continued)

The Springboard Fund is a furniture starter grant to help young homeless people under 26.

The Back to Work Fund provides grants for the long term unemployed to purchase the required tools, clothes, travelling expenses etc as required to help them secure employment.

East Sussex County Council fund the Benefits Advice Project (BAP) to support residents who are affected by ongoing welfare benefit changes and issues. The project employs 8.5 fee advisors, comprising of, 5 specialist benefits advisors, a benefits support advisor and 2.5 benefits advisors to operate the Benefits Helpline to residents living in East Sussex.

The Universal Credit Support Project funded by the Magdalen & Lasher Charity is a project to assist Hastings residents to claim and maintain their entitlement to Universal Credit.

The Foreshore Trust fund a project to enable the delivery of benefits surgeries at specified venues within Hastings Borough Council.

The British Gas Energy Trust (BGET) fund a project to deliver Energy Advice, Budgeting Advice and Income Maximisation as well as specialist benefits advice. HARC is the lead partner in a partnership with Energise Sussex Coast. The project commenced on 1st October 2020 and will run until 31st March 2026. In addition, responding to the cost-of-living crisis, BGET funded some additional advice capacity to enable HARC and Energise Sussex Coast to expand the reach of the project between August 2023 and March 2024.

Various grants administered by the Sussex Community Foundation have enabled HARC to support hard to reach and vulnerable clients at both the Advice & Community Hub and at designated outreach venues.

The National Lottery Community Fund (Awards for All) grant is to provide additional support to our Benefits Triage Outreach and Helpline services.

The Blagrave Trust are funding HARC to explore more effective ways of communicating our service, and the support we can offer, to young people. The project commenced in March 2022 and is for three years.

Minding the Gaps was a short-term pilot project funded by the UK Community Renewal Fund to support individuals who struggle to engage with mainstream interventions. The project provided highly personalised support, covering employability, skills confidence, and Occupational Therapist support. Sussex Community Development Association (SCDA) was the lead partner.

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

(Continued)

The Isabel Blackman Foundation grant was to purchase some new IT equipment (monitors and laptops).

The East Sussex County Council grant is to put in place 'Additional Measures' for providing financial and benefits advice to people that have been affected by the cost-of-living crisis.

The Big Local North East Hastings grants are to enable the delivery of benefits surgeries for people residing in the Big Local area.

Grants from Little Cheyne Court Wind Farm Fund has enabled HARC to support hard to reach and vulnerable clients at Rye Foodbank.

The Rother Voluntary Action grant provided support to HfU guests and sponsors in rural Rother to claim Universal Credit and other Welfare Benefits.

The Access to Justice Foundation (AJF) funded HARC through their Help Accessing Legal Support fund to provide some additional specialist welfare benefit appeals advice and representation.

The Independent Age grant is to provide additional Welfare Benefits advice capacity to improve the lives of local older people facing financial hardship.

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

23 Cash generated from operations	2024	2023
	£	£
(Deficit)/surplus for the year	(49,679)	31,775
Adjustments for:		
Investment income recognised in statement of financial activities	(6,925)	(650)
Fair value gains and losses on investments	(8)	(5)
Depreciation and impairment of tangible fixed assets	4,774	6,560
Movements in working capital:		
(Increase) in debtors	(24,868)	(10,292)
Increase/(decrease) in creditors	3,403	(2,472)
Cash (absorbed by)/generated from operations	(73,303)	24,916

HASTINGS ADVICE AND REPRESENTATION CENTRE

England & Wales - Charity number 1083566

Accounts

Charity registration number 1083566

Company registration number 04048683 (England and Wales)

**HASTINGS ADVICE AND REPRESENTATION CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

HASTINGS ADVICE AND REPRESENTATION CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	M Gratton R Lynch C Woollard Ms S Feldman S J Lewis Mrs D Poole A Burnett
Secretary	J Everard
Charity number	1083566
Company number	04048683
Principal address	The Advice and Community Hub Renaissance House London Road St Leonards-on-Sea East Sussex TN37 6AN
Registered office	The Advice and Community Hub Renaissance House London Road St Leonards-on-Sea East Sussex TN37 6AN
Independent examiner	McPhersons CFG Ltd 23 St Leonards Road Bexhill-on-Sea East Sussex TN40 1HH

HASTINGS ADVICE AND REPRESENTATION CENTRE

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HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The directors present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Purposes and Aims

Our charity's purposes as set out in the company's Memorandum & Articles of Association are to:

- To relieve the poverty of the inhabitants of the area of benefit, particularly through the provision of a comprehensive welfare benefit and tax credits advice service;
- To educate the public about the needs of those who are suffering from the effects of poverty;
- To promote research into the needs of those who are suffering from the effects of poverty and associated issues and to disseminate the useful results thereof;
- To promote the provision of facilities in the interest of social welfare, with the object of improving the conditions of life for the said inhabitants.

The aims of our charity are to relieve local poverty and to improve the quality of life for people on a low income.

Our aims fully reflect the purposes that the charity was set up to further.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The focus of our work

Over the past year, HARC has continued to provide a free information, advice and representation service to the population of East Sussex and the South Coast of England in Welfare Benefits, thus assisting in improving clients' quality of life and independent living. Responding to the needs of individuals and tailoring our service, we meet their needs with face to face, telephone and remote support at a range of community venues and home visits.

We aim to help bring about a welfare system which is fair, accountable and recognises the needs of all. In doing so, we actively press toward positive policy change and provide specialist welfare training to ensure everyone working with and for the most vulnerable in our society have the tools they need to provide the right support.

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Developments, Activities and Achievements

A total of 18,869 client contacts were made during 2022/23 and a remarkable £6,580,648 was secured in previously unclaimed, enhanced, or reinstated benefits of which £6,159,860 was secured for clients with disabilities and long-term health issues. HARC staff supported 665 clients at various reviews and tribunals, of which 626 won their cases, a 94.0% success rate, yet again demonstrating the expertise, skill, determination, and motivation of the advice team. In order to attain these high standards, we continue to work in partnership with a range of other agencies such as East Sussex County Council, NHS Sussex Integrated Care Board (ICB), Hastings Borough Council, Rother District Council, British Gas Energy Trust and other voluntary and charitable groups.

Our statistics show that HARC was able to assist 87% of clients who used our service, whether it is with a new or increased benefit or Universal Credit entitlement, representation at tribunal or securing a loan or grant. The majority of those we are unable to help, we can normally refer onto an agency that can.

A total of 1,310 client contacts were made through home visits and surgeries to elderly, disabled and isolated clients. The continued support of the Magdalen & Lasher charity and funding received from the British Gas Energy Trust, the Foreshore Trust and the RVA Homes for Ukraine (HfU) community support grant ensured the continuation of our highly valued Outreach Service.

In comparison it costs £737,049 for HARC to provide an extensive range of advice and representation services comprising face to face advice; telephone and email advice; secondary advice to professional colleagues; outreach surgeries; home visits; complex caseloads; advocacy and tribunal work.

In 2013, East Sussex County Council approached HARC to set up a Welfare Reform Helpline, aimed at helping working age people understand the changes the Welfare Reforms would bring about. More recently it was recognised that people generally have difficulty understanding the Welfare Benefits system and what they are entitled to. The Welfare Reform Helpline has now been succeeded by a Benefits Helpline and is currently funded by NHS Sussex ICB. This can be accessed by people of all ages residing in East Sussex. In addition, many East Sussex residents with long-term health conditions now have access to a team of HARC specialist caseworkers to help them understand and access the correct benefits.

Since 2016, HARC has been conducting an advice and advocacy service relating to welfare benefits for people with and affected by Multiple Sclerosis (MS). The service is commissioned by the Eastbourne & Wealden and Hastings & Rother groups of the MS Society and is delivered by appointment, telephone and email with home visits for people more severely affected by MS. In December 2020, the Chichester and Bognor Regis group commissioned HARC to provide a similar remote service.

Since April 2018, the Magdalen & Lasher Charity has been funding HARC to support people in making online digital applications for Universal Credit and to assist with the transfer from legacy benefits to Universal Credit. The current official completion date for the move of legacy benefit claimants to Universal Credit is the end of 2024, however, this may change due to the delays created by the coronavirus pandemic.

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Since October 2020, the British Gas Energy Trust (BGET) has funded a project to deliver Energy Advice, Budgeting Advice and Income Maximisation as well as specialist benefits advice. HARC is the lead partner in a partnership with Energise Sussex Coast. Furthermore, in 2022 responding to the cost-of-living crisis, BGET funded some additional advice capacity to enable HARC and Energise Sussex Coast to expand the reach of the project.

In April 2021, East Sussex County Council awarded HARC a grant to put in place 'Additional Measures' for providing financial and benefits advice to people on the Shielded Patient List, and for people that had been affected by Government Guidance in relation to the Covid pandemic. This annual grant is now for providing financial and benefits advice to people that have been affected by the cost-of-living crisis.

In February 2022, the Blgrave Trust awarded HARC funding for three years to explore more effective ways of communicating our service, and the support we can offer, to young people. The information gathered will enable us to adapt to the specific needs of local young people and thereby increase the number of young people using our services.

In September 2022, the Access to Justice Foundation (AJF) awarded HARC a grant through their Help Accessing Legal Support fund to provide some additional specialist welfare benefit appeals advice and representation.

In November 2022, the Community Justice Fund (via the AJF) awarded HARC a grant to support the work that we undertake in providing specialist social welfare legal advice to our local community as we plan for life after the COVID-19 pandemic.

Sussex Community Foundation has supported HARC with two of their special funds and programmes over the last accounting period, a Cost-of-Living Fund for East Sussex, and a grant from the Little Cheyne Court Wind Farm Fund. These two grants have enabled HARC to support hard to reach and vulnerable clients at both the Advice & Community Hub and at outreach venues.

Our charity shops continue to raise vital funds for our advice services and continue to enjoy good local support with stock donations and a dedicated team of volunteers. Our work at the shops has been supported by the Jim Jackson Enabling and Educational Foundation who fund the salary of a member of staff who is undertaking a Level 2 Customer Service Practitioner Apprenticeship. A grant from the Silver Lady Fund enabled us to carry out a much-needed renovation to our London Road shop.

Financial review

Despite the limited resources available to this sector and ongoing insecurities over funding, we have still been able to maintain and develop our core services. The charity, with the aid of sound financial management and the support of its staff generated a positive financial outcome for the period of £31,775.

This position has largely been achieved due to the financial support received from the British Gas Energy Trust, the Access to Justice Foundation, the Blgrave Trust, East Sussex County Council, and the additional annual grant from the Magdalen & Lasher Charity. This funding has enabled HARC to continue providing advice and representation services to an increased number of clients over the past twelve months. However, we still need to rely on continued support from the local authorities and NHS Sussex ICB. This also needs to be supplemented from the continued income from the charity shops. A sizeable proportion of the external funding required for 2023/24 is in place and with the combined incomes of the two charity shops we will be able to continue to deliver and develop our existing services.

Principal Funding Sources

Aside from the income generated by the charity shops, the principal funding sources for the charity are currently by way of grant and contract income from the NHS Sussex Integrated Care Board (ICB), East Sussex County Council, Rother District Council and the Foreshore Trust. As a result of increasing constraints on local authority expenditure, the charity has to seek funding from a much broader group of agencies and charitable trusts. The funding from the Access to Justice Foundation, Magdalen & Lasher, British Gas Energy Trust, Sussex Community Foundation, Rother Voluntary Action (HfU) and the MS Society has all been essential to enable the charity to continue with its much-needed outreach work.

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three months expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

Plans for the future

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Structure, governance and management

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum & Articles of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

M Gratton

R Lynch

C Woollard

Ms S Feldman

S J Lewis

Mrs D Poole

T Charman

A Burnett

(Resigned 12 September 2022)

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The governance of the incorporated charity sits with a Board of Directors together with representatives nominated by Hastings Borough Council and Rother District Council. The maximum number of Directors at any one time is sixteen. A quorum for a meeting of the Board is four Directors.

The Board elects officers at its Annual General Meeting to fill the posts of Chairperson, Vice Chairperson, Company Secretary and Treasurer.

The Board meets a minimum of eight times a year with the provision to meet more frequently. The Board holds an Annual General Meeting every calendar year with the provision to hold Extraordinary General Meetings as necessary.

There are no specific restrictions imposed by the governing document concerning the way the charity can operate.

There are no connected charities.


Asset cover for funds

Note 15 sets out an analysis of the assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

On behalf of the directors

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023


R Lynch
Director
Dated: 24 October 2023

HASTINGS ADVICE AND REPRESENTATION CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF HASTINGS ADVICE AND REPRESENTATION CENTRE

I report to the directors on my examination of the financial statements of Hastings Advice and Representation Centre (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Peter Watters FCA BFP

McPhersons CFG Ltd
23 St Leonards Road
Bexhill-on-Sea
East Sussex
TN40 1HH

Dated: 31-10-2023

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
		2023	2023	2023	2023	2022	2022	2022	2022
		£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	3	52,057	-	-	52,057	38,932	-	-	38,932
Charitable activities	5	202,286	-	513,826	716,112	175,191	-	507,013	682,204
Investments	4	650	-	-	650	25	-	-	25
Total income		254,993	-	513,826	768,819	214,148	-	507,013	721,161
Expenditure on:									
Raising funds	7	117,004	-	-	117,004	89,868	-	-	89,868
Charitable activities	6	104,521	-	515,524	620,045	88,382	-	447,355	535,737
Total expenditure		221,525	-	515,524	737,049	178,250	-	447,355	625,605
Net gains/(losses) on investments	11	5	-	-	5	12	-	-	12
Net incoming/(outgoing) resources before transfers		33,473	-	(1,698)	31,775	35,910	-	59,658	95,568

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total	
		2023	£	2023	£	2023	£	2022	£
Net incoming/(outgoing) resources before transfers		33,473	-	-	(1,698)	31,775	35,910	-	95,568
Gross transfers between funds		(31,956)	15,000	15,000	16,956	-	(21,252)	15,000	6,252
Net movement in funds		1,517	15,000	15,000	15,258	31,775	14,658	15,000	95,568
Fund balances at 1 April 2022		80,892	165,000	165,000	93,936	339,828	66,234	150,000	244,260
Fund balances at 31 March 2023		82,409	180,000	180,000	109,194	371,603	80,892	165,000	339,828

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		5,803		8,451
Investments	14		91		86
			<u>5,894</u>		<u>8,537</u>
Current assets					
Debtors	15	30,586		20,294	
Cash at bank and in hand		354,380		332,726	
		<u>384,966</u>		<u>353,020</u>	
Creditors: amounts falling due within one year	16	<u>(19,257)</u>		<u>(21,729)</u>	
Net current assets			<u>365,709</u>		<u>331,291</u>
Total assets less current liabilities			<u><u>371,603</u></u>		<u><u>339,828</u></u>
Income funds					
Restricted funds	18		109,194		93,936
<u>Unrestricted funds</u>					
Designated funds:					
Reserves policy - 3 months running costs		180,000		165,000	
		<u>180,000</u>		<u>165,000</u>	
General unrestricted funds	17	82,409		80,892	
		<u>262,409</u>		<u>245,892</u>	
			<u><u>371,603</u></u>		<u><u>339,828</u></u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 24/10/2023


.....
R Lynch
Trustee

Company registration number 04048683

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	21		24,916		121,599
Investing activities					
Purchase of tangible fixed assets		(3,913)		(9,583)	
Purchase of investments		(4)		-	
Investment income received		650		25	
Net cash used in investing activities			(3,267)		(9,558)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			21,649		112,041
Cash and cash equivalents at beginning of year			332,726		220,685
Cash and cash equivalents at end of year			354,376		332,726

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Hastings Advice and Representation Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is The Advice and Community Hub, Renaissance House, London Road, St Leonards-on-Sea, East Sussex, TN37 6AN.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Incoming resources from charitable trading activity are accounted for when earned, donated items for the shops are recognised in the accounts when sold.

Grants are accounted for gross when receivable as long as they are capable of financial measurement unless performance conditions require deferral of the amount.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Cost of generating funds comprise the costs associated with trading for fundraising purposes including the charity's shops.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and the cost of attracting voluntary income. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office Equipment	33% per annum on a straight line basis
Shop Fittings	33% per annum on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Deferred Income

Income is deferred in respect of monies received in respect of contracts which do not commence until after the balance sheet date.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and gifts	32,931	5,285
Grants receivable	19,126	33,647
	<u>52,057</u>	<u>38,932</u>
Grants receivable for core activities		
Other	19,126	33,647
	<u>19,126</u>	<u>33,647</u>

4 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	650	25
	<u>650</u>	<u>25</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	Grants receivable for charitable activities	Charity shop trading & grant income	Total 2023	Grants receivable for charitable activities	Charity shop trading & grant income	Total 2022
	2023	2023		2022	2022	
	£	£	£	£	£	£
Performance related grants	580,403	-	580,403	556,376	-	556,376
Ancillary trading income	-	135,709	135,709	-	125,828	125,828
	<u>580,403</u>	<u>135,709</u>	<u>716,112</u>	<u>556,376</u>	<u>125,828</u>	<u>682,204</u>
Analysis by fund						
Unrestricted funds - general	66,577	135,709	202,286	49,363	125,828	175,191
Restricted funds	513,826	-	513,826	507,013	-	507,013
	<u>580,403</u>	<u>135,709</u>	<u>716,112</u>	<u>556,376</u>	<u>125,828</u>	<u>682,204</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Advice Centre Services 2023 £	Advice Centre Services 2022 £
Staff costs	534,151	461,890
Depreciation and impairment	6,560	5,236
Activities undertaken directly	52,927	47,854
Service charges	5,262	5,483
Insurance	629	862
Telephone	1,072	1,281
Printing, postage and stationery	5,564	3,867
Charitable expenditure heading 9	12	-
Computer costs	1,764	574
Course fees	3,549	2,719
Travelling	455	781
Sundries	2,180	692
	<u>614,125</u>	<u>531,239</u>
Share of governance costs (see note 8)	5,920	4,498
	<u>620,045</u>	<u>535,737</u>
Analysis by fund		
Unrestricted funds - general	104,521	88,382
Restricted funds	515,524	447,355
	<u>620,045</u>	<u>535,737</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Fundraising trading: costs of charity shop salaries and overheads</u>		
Other trading activities	36,028	29,979
Staff costs	80,976	59,889
	<u>117,004</u>	<u>89,868</u>
Fundraising trading: costs of charity shop salaries and overheads	117,004	89,868
	<u>117,004</u>	<u>89,868</u>

8 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Legal and professional	-	5,920	5,920	4,498
	<u>-</u>	<u>5,920</u>	<u>5,920</u>	<u>4,498</u>
Analysed between Charitable activities	-	5,920	5,920	4,498
	<u>-</u>	<u>5,920</u>	<u>5,920</u>	<u>4,498</u>

Governance costs includes payments to the Independent Examiners of £3,765 (2022: £3,533) for examination fees.

9 Directors

None of the directors (or any persons connected with them) received any remuneration or expenses during the year.

10 Employees

The average monthly number employees during the year was:

2023 Number	2022 Number
24	25
<u>24</u>	<u>25</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	615,127	521,779

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Revaluation of investments	5	12

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Office Equipment £	Shop Fittings £	Total £
Cost			
At 1 April 2022	33,350	7,500	40,850
Additions	3,913	-	3,913
Disposals	(17,641)	-	(17,641)
At 31 March 2023	19,622	7,500	27,122
Depreciation and impairment			
At 1 April 2022	24,899	7,500	32,399
Depreciation charged in the year	6,561	-	6,561
Eliminated in respect of disposals	(17,641)	-	(17,641)
At 31 March 2023	13,819	7,500	21,319
Carrying amount			
At 31 March 2023	5,803	-	5,803
At 31 March 2022	8,451	-	8,451

14 Fixed asset investments

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Fixed asset investments	(Continued)	
		Listed investments £
Cost or valuation		
At 1 April 2022		86
Additions		4
Valuation changes		1
		<hr/>
At 31 March 2023		91
		<hr/>
Carrying amount		
At 31 March 2023		91
		<hr/> <hr/>
At 31 March 2022		86
		<hr/> <hr/>
15 Debtors		
	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	29,320	18,958
Prepayments and accrued income	1,266	1,336
	<hr/>	<hr/>
	30,586	20,294
	<hr/> <hr/>	<hr/> <hr/>
16 Creditors: amounts falling due within one year		
	2023	2022
	£	£
Other taxation and social security	11,968	9,059
Payments received on account	-	6,178
Accruals and deferred income	7,289	6,492
	<hr/>	<hr/>
	19,257	21,729
	<hr/> <hr/>	<hr/> <hr/>

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Designated funds

Designated funds

	Balance at 1 April 2021 £	Movement in funds Incoming resources £	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
Three months running costs	150,000	15,000	165,000	15,000	180,000
	<u>150,000</u>	<u>15,000</u>	<u>165,000</u>	<u>15,000</u>	<u>180,000</u>

£180,000 of designated funds have been set aside to contribute towards three months running costs of the charity.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021		Movement in funds			Movement in funds			Balance at 31 March 2023	
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	£
Springboard	258	-	-	-	-	258	-	-	-	258
Back to Work	655	-	-	-	-	655	-	-	-	655
NHS Sussex ICB Helpline	-	90,017	-	(90,588)	571	-	93,212	(95,757)	2,545	-
NHS Sussex ICB Specialist	-	108,354	-	(108,354)	-	-	115,677	(115,677)	-	-
NHS Sussex ICB Support	-	32,441	-	(32,441)	-	-	21,921	(35,302)	13,381	-
NHS Sussex ICB HWL&H	15,663	19,500	-	(35,163)	-	-	70,000	(70,000)	-	-
Magdalen & Lasher UC Project	-	27,786	-	(31,077)	3,291	-	30,301	(31,332)	1,031	-
Foreshore Trust	-	580	-	580	-	-	5,400	(5,400)	-	-
British Gas Energy Trust (BGET)	-	43,638	-	(27,949)	-	15,689	31,308	(33,245)	-	13,752
Grants from Sussex Community Foundation	8,951	-	-	(6,889)	-	2,062	10,000	(8,729)	-	3,333
National Lottery Awards for All	2,499	-	-	(2,499)	-	-	10,000	-	-	10,000
UK Power Network grant	-	2,000	-	(2,000)	-	-	-	-	-	-
The Blagrove Trust	-	15,147	-	(2,524)	-	12,623	22,238	(20,977)	-	13,884
SCDA - Minding the Gaps	-	23,462	-	(11,731)	-	11,731	9,485	(21,216)	-	-
Isabel Blackman Foundation	-	4,800	-	(1,600)	-	3,200	4,000	(2,992)	-	4,208
ESCC Additional Measures Fund	-	116,500	-	(75,310)	1,810	43,000	43,000	(43,000)	-	43,000
Allen & Overy Foundation	-	9,000	-	(9,000)	-	-	-	-	-	-
HVA - Big Local Project	-	8,087	-	(3,369)	-	4,718	1,066	(3,370)	-	2,413
Kickstart Scheme	-	5,700	-	(5,700)	-	-	-	-	-	-
Little Cheyne Court Wind Farm Grant	-	-	-	-	-	-	10,000	(5,000)	-	5,000
RVA HFU Grant	-	-	-	-	-	-	5,000	(2,917)	-	2,083
Access to Justice Foundation	-	-	-	-	-	-	31,218	(20,611)	-	10,607
	28,026	484,225	484,225	(428,705)	5,672	93,936	513,826	(515,525)	16,957	109,194

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

(Continued)

The Springboard Fund is a furniture starter grant to help young homeless people under 26.

The Back to Work Fund provides grants for the long term unemployed to purchase the required tools, clothes, travelling expenses etc as required to help them secure employment.

NHS Sussex Integrated Care Board (ICB) fund the Benefits Advice Project (BAP) to support residents who are affected by ongoing welfare benefit changes and issues. The project employs 8.5 fee advisors, comprising of, 5 specialist benefits advisors, a benefits support advisor and 2.5 benefits advisors to operate the Benefits Helpline to residents living in East Sussex.

The Universal Credit Support Project funded by the Magdalen & Lasher Charity is a project to assist Hastings residents to claim and maintain their entitlement to Universal Credit.

The British Gas Energy Trust (BGET) fund a project to deliver Energy Advice, Budgeting Advice and Income Maximisation as well as specialist benefits advice. HARC is the lead partner in a partnership with Energise Sussex Coast. The project commenced on 1st October 2020 and will run until 31st March 2024. In addition, responding to the cost-of-living crisis, BGET are funding some additional advice capacity to enable HARC and Energise Sussex Coast to expand the reach of the project.

In the last financial year, HARC received two grants from different funds administered by the Sussex Community Foundation, a Cost-of-Living Fund for East Sussex, and a grant from the Little Cheyne Court Wind Farm Fund. These two grants have enabled HARC to support hard to reach and vulnerable clients at both the Advice & Community Hub and at outreach venues.

The National Lottery Community Fund (Awards for All) grant is to provide additional support to our Benefits Triage Outreach and Helpline services. The grant was requested for the 2023/2024 financial year.

The Blgrave Trust are funding HARC to explore more effective ways of communicating our service, and the support we can offer, to young people. The project commenced in March 2022 and is for three years.

Minding the Gaps was a short-term pilot project funded by the UK Community Renewal Fund to support individuals who struggle to engage with mainstream interventions. The project provided highly personalised support, covering employability, skills confidence, and Occupational Therapist support. Sussex Community Development Association (SCDA) was the lead partner.

The Isabel Blackman Foundation grant was to purchase some new IT equipment (monitors and laptops).

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

(Continued)

The East Sussex County Council grant is to put in place 'Additional Measures' for providing financial and benefits advice to people that have been affected by the cost-of-living crisis.

The Big Local North East Hastings grant is to enable delivery of a weekly benefits surgery for people residing in the Big Local area.

The Rother Voluntary Action grant provides support to HfU guests and sponsors in rural Rother to claim Universal Credit and other Welfare Benefits.

The Access to Justice Foundation (AJF) are funding HARC through their Help Accessing Legal Support fund to provide some additional specialist welfare benefit appeals advice and representation. In addition, the Community Justice Fund (via the AJF) awarded HARC a grant to support the work that we undertake in providing specialist social welfare legal advice to our local community as we plan for life after the COVID-19 pandemic.

19 Analysis of net assets between funds

	Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
Fund balances at 31 March 2023 are represented by:														
Tangible assets	1,595		-		4,208		3,189		-		5,262		8,451	
Investments	91		-		-		86		-		-		86	
Current assets/(liabilities)	80,723		180,000		104,986		77,617		165,000		88,674		331,291	
	82,409		180,000		109,194		80,892		165,000		93,936		339,828	

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	119,827	109,817

21 Cash generated from operations

	2023 £	2022 £
Surplus for the year	31,775	95,568
Adjustments for:		
Investment income recognised in statement of financial activities	(650)	(25)
Fair value gains and losses on investments	(5)	(12)
Depreciation and impairment of tangible fixed assets	6,560	5,236
Movements in working capital:		
(Increase)/decrease in debtors	(10,292)	12,571
(Decrease)/increase in creditors	(2,472)	8,261
Cash generated from operations	24,916	121,599

22 Analysis of changes in net funds

The charity had no debt during the year.

Accounts

Charity registration number 1083566

Company registration number 04048683 (England and Wales)

**HASTINGS ADVICE AND REPRESENTATION CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

HASTINGS ADVICE AND REPRESENTATION CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	M Gratton R Lynch C Woollard S Feldman S J Lewis D Poole A Burnett
Secretary	J Everard
Charity number	1083566
Company number	04048683
Principal address	The Advice and Community Hub Renaissance House London Road St Leonards-on-Sea East Sussex TN37 6AN
Registered office	The Advice and Community Hub Renaissance House London Road St Leonards-on-Sea East Sussex TN37 6AN
Independent examiner	McPhersons CFG Limited 23 St Leonards Road Bexhill-on-Sea East Sussex TN40 1HH

HASTINGS ADVICE AND REPRESENTATION CENTRE

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HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The directors present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Purposes and aims:

Our charity's purposes as set out in the company's Memorandum & Articles of Association are to:

- To relieve the poverty of the inhabitants of the area of benefit, particularly through the provision of a comprehensive welfare benefit and tax credits advice service;
- To educate the public about the needs of those who are suffering from the effects of poverty;
- To promote research into the needs of those who are suffering from the effects of poverty and associated issues and to disseminate the useful results thereof;
- To promote the provision of facilities in the interest of social welfare, with the object of improving the conditions of life for the said inhabitants.

The aims of our charity are to relieve local poverty and to improve the quality of life for people on a low income. Our aims fully reflect the purposes that the charity was set up to further.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The focus of our work

Despite the ongoing impact of COVID-19 restrictions during the early part of this reporting period, HARC continued to provide a free information, advice and representation service to the population of East Sussex and the South Coast of England in Welfare Benefits, thus assisting in improving clients' quality of life and independent living.

Even when face-to-face services had to be suspended because of COVID-19, HARC was in a position to continue, without interruption, a full service delivery by telephone, email and video conferencing platforms. A flexible hybrid structure which was originally introduced in 2020 with some staff working remotely and others working from the office remains in place. Project funders have been very accommodating in agreeing how services can be adapted to ensure the safety of clients and staff.

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Developments, Activities and Achievements

A total of 18,700 client contacts were made during 2021/22 and a remarkable £5,189,774 was secured in previously unclaimed, enhanced or reinstated benefits of which £4,463,206 was secured for clients with disabilities and long term health issues. HARC staff supported 618 clients at various reviews and tribunals, of which 584 won their cases, a 94.5% success rate, yet again demonstrating the expertise, skill, determination and motivation of the advice team. In order to attain these high standards we continue to work in partnership with a range of other agencies such as East Sussex County Council, NHS East Sussex Clinical Commissioning Group (CCG), Hastings Borough Council, Rother District Council, British Gas Energy Trust and other voluntary and charitable groups

Our statistics show that HARC was able to assist 89% of clients who used our service, whether it is with a new or increased benefit or Universal Credit entitlement, representation at tribunal or securing a loan or grant. The majority of those we are unable to help, we can normally refer onto an agency that can.

A total of 1,405 client contacts were made through home visits and surgeries to elderly, disabled and isolated clients. The continued support of the Magdalen & Lasher charity and funding received from the Henry Smith Charity and the British Gas Energy Trust ensured the continuation of our highly valued Outreach Service.

In comparison it costs £625,605 for HARC to provide an extensive range of advice and representation services comprising face to face advice; telephone and email advice; secondary advice to professional colleagues; outreach surgeries; home visits; complex caseloads; advocacy and tribunal work.

In 2013, East Sussex County Council approached HARC to set up a Welfare Reform Helpline, aimed at helping working age people understand the changes the Welfare Reforms would bring about. More recently it was recognised that people generally have difficulty understanding the Welfare Benefits system and what they are entitled to. The Welfare Reform Helpline has now been succeeded by a Benefits Helpline and is funded by NHS East Sussex CCG. This can be accessed by people of all ages residing in East Sussex. In addition, many East Sussex residents with long-term health conditions now have access to a team of HARC specialist caseworkers to help them understand and access the correct benefits.

In December 2018, The Henry Smith Charity granted three years funding to HARC to provide a specialist welfare benefits casework service within the High Weald, Lewes & Havens area via outreach benefit sessions, home visits and appointments. This replaced the service previously funded by the High Weald, Lewes & Havens CCG (Connecting 4 You).

Since 2016, HARC has been conducting an advice and advocacy service relating to welfare benefits for people with and affected by Multiple Sclerosis (MS). The service is commissioned by the Eastbourne & Wealden and Hastings & Rother groups of the MS Society and is delivered by appointment, telephone and email with home visits for people more severely affected by MS. In December 2020, the Chichester and Bognor Regis group commissioned HARC to provide a similar remote service. To complement this work and to reach people outside of the above catchment areas, in July 2020, the National Lottery Community Fund (Awards for All) awarded HARC a grant to deliver additional benefits advice for people suffering with Multiple Sclerosis throughout East Sussex.

Since April 2018, after a successful pilot project funded by the Tudor Trust, the Magdalen & Lasher Charity has been funding HARC to support people in making online digital applications for Universal Credit and to assist with the transfer from legacy benefits to Universal Credit. The current official completion date for the move of legacy benefit claimants to Universal Credit is the end of 2024, however, this may change due to the delays created by the coronavirus pandemic.

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Since October 2020, the British Gas Energy Trust (BGET) has funded a project to deliver Energy Advice, Budgeting Advice and Income Maximisation as well as specialist benefits advice. HARC is the lead partner in a partnership with Energise Sussex Coast. Furthermore, BGET has funded some additional advice capacity for "hard to reach" residents from rural areas and park homes to access our services.

In April 2021, East Sussex County Council awarded HARC a grant to put in place 'Additional Measures' for providing financial and benefits advice to people on the Shielded Patient List, and for people that have been affected by Government Guidance in relation to the Covid pandemic.

In April 2021, the Allen & Overy Foundation awarded HARC a grant to provide some additional specialist welfare benefit appeals advice and representation over a six-month period.

Sussex Community Foundation has supported HARC with four of their special funds and programmes over the last accounting period, a Sussex Crisis Fund Food Security grant, two grants from the Little Cheyne Court Wind Farm Fund and the Winter Support and Recovery Fund. Each of these grants have enabled HARC to support hard to reach and vulnerable clients at both the Advice & Community Hub and outreach venues and deliver training to upskill front line workers.

In November 2021, the Big Local North East Hastings awarded HARC a grant to hold a half day weekly benefits surgery for people residing in the Big Local area.

In February 2022, the Blagrove Trust awarded HARC funding for three years to explore more effective ways of communicating our service, and the support we can offer, to young people. The information gathered will enable us to adapt to the specific needs of local young people and thereby increase the number of young people using our services.

Our charity shops continue to raise much needed funds for the advice services and continue to enjoy good local support with stock donations and a dedicated team of volunteers.

Financial review

Despite the limited resources available to this sector and ongoing insecurities over funding, we have still been able to maintain and develop our core services. The charity, with the aid of sound financial management and the support of its staff generated a positive financial outcome for the period of £95,568.

This position has largely been achieved due to the financial support received from the British Gas Energy Trust, the Henry Smith Charity project, East Sussex County Council Additional Measures grant and the additional annual grant from the Magdalen & Lasher Charity. This funding has enabled HARC to continue providing advice and representation services to an increased number of clients over the past twelve months. However, we still need to rely on continued support from the local authorities and the CCG. This also needs to be supplemented from the continued income from the charity shops. A sizeable proportion of the external funding required for 2022/23 is in place and with the combined incomes of the two charity shops we will be able to continue to deliver and develop our existing services.

Principal Funding Sources

Aside from the income generated by the charity shops, the principal funding sources for the charity are currently by way of grant and contract income from the NHS East Sussex CCG, East Sussex County Council, Rother District Council and the Foreshore Trust. As a result of increasing constraints on local authority expenditure, the charity has to seek funding from a much broader group of agencies and charitable trusts. The funding from the Henry Smith Charity, Magdalen & Lasher, British Gas Energy Trust, Sussex Community Foundation, Big Local North East Hastings, and the MS Society has been vital, enabling the charity to continue with its much needed outreach work.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three months expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

Plans for the future

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Structure, governance and management

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum & Articles of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

M Gratton

R Lynch

C Woollard

S Feldman

S J Lewis

D Poole

T Charman

A Burnett

(Appointed 20 July 2021 and resigned 12 September 2022)

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The governance of the incorporated charity sits with a Board of Directors together with representatives nominated by Hastings Borough Council and Rother District Council. The maximum number of Directors at any one time is sixteen. A quorum for a meeting of the Board is four Directors.

The Board elects officers at its Annual General Meeting to fill the posts of Chairperson, Vice Chairperson, Company Secretary and Treasurer.

The Board meets a minimum of eight times a year with the provision to meet more frequently. The Board holds an Annual General Meeting every calendar year with the provision to hold Extraordinary General Meetings as necessary.


There are no specific restrictions imposed by the governing document concerning the way the charity can operate.

There are no connected charities.

Asset cover for funds

Note 15 sets out an analysis of the assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

On behalf of the directors



R Lynch

Director

Dated:

18/10/22

HASTINGS ADVICE AND REPRESENTATION CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF HASTINGS ADVICE AND REPRESENTATION CENTRE

I report to the directors on my examination of the financial statements of Hastings Advice and Representation Centre (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Peter Watters FCA BFP

McPhersons CFG Limited
23 St Leonards Road
Bexhill-on-Sea
East Sussex
TN40 1HH

Dated: 27/10/2022

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds general designated 2022	£	Unrestricted funds designated 2022	£	Restricted funds 2022	£	Total Unrestricted funds general designated 2022	£	Total Unrestricted funds designated 2021	£	Restricted funds 2021	£	Total 2021	£
Income from:															
Donations and legacies	3	38,932	-	-	38,932	-	-	100,949	100,949	-	-	-	-	100,949	-
Charitable activities	4	175,191	-	507,013	682,204	507,013	-	149,407	149,407	-	-	406,064	-	555,471	-
Investments	5	25	-	-	25	-	-	72	72	-	-	-	-	72	-
Total income		214,148	-	507,013	721,161	507,013	-	250,428	250,428	-	-	406,064	-	656,492	-
Expenditure on:															
Raising funds	6	89,868	-	-	89,868	-	-	61,018	61,018	-	-	-	-	61,018	-
Charitable activities	7	88,382	-	447,355	535,737	447,355	-	58,837	58,837	-	-	398,283	-	457,120	-
Total expenditure		178,250	-	447,355	625,605	447,355	-	119,855	119,855	-	-	398,283	-	518,138	-
Net gains/(losses) on investments	11	12	-	-	12	-	-	17	17	-	-	-	-	17	-
Net incoming resources before transfers		35,910	-	59,658	95,568	59,658	-	130,590	130,590	-	-	7,781	-	138,371	-

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total Unrestricted funds	Unrestricted funds designated	Restricted funds	Total
	£	£	£	£	£	£	£	£
	2022	2022	2022	2022	2022	2021	2021	2021
Net incoming resources before transfers	35,910	-	59,658	95,568	130,590	-	7,781	138,371
Gross transfers between funds	(21,252)	15,000	6,252	-	(76,611)	70,000	6,611	-
Net movement in funds	14,658	15,000	65,910	95,568	53,979	70,000	14,392	138,371
Fund balances at 1 April 2021	66,234	150,000	28,026	244,260	12,254	80,000	13,635	105,889
Fund balances at 31 March 2022	80,892	165,000	93,936	339,828	66,233	150,000	28,027	244,260

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		8,451		4,104
Investments	13		86		74
			<u>8,537</u>		<u>4,178</u>
Current assets					
Debtors	15	20,294		32,865	
Cash at bank and in hand		332,726		220,685	
			<u>353,020</u>	<u>253,550</u>	
Creditors: amounts falling due within one year	16	(21,729)		(13,468)	
Net current assets			<u>331,291</u>		<u>240,082</u>
Total assets less current liabilities			<u><u>339,828</u></u>		<u><u>244,260</u></u>
Income funds					
Restricted funds	17		93,936		28,027
<u>Unrestricted funds</u>					
Designated funds:					
Reserves policy - 3 months running costs		165,000		150,000	
	18	165,000		150,000	
General unrestricted funds		80,892		66,233	
			<u>245,892</u>		<u>216,233</u>
			<u><u>339,828</u></u>		<u><u>244,260</u></u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2022

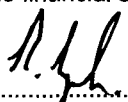
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on18/10/22.....


.....
R Lynch
Trustee

Company registration number 04048683

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Hastings Advice and Representation Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is The Advice and Community Hub, Renaissance House, London Road, St Leonards-on-Sea, East Sussex, TN37 6AN.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Incoming resources from charitable trading activity are accounted for when earned, donated items for the shops are recognised in the accounts when sold.

Grants are accounted for gross when receivable as long as they are capable of financial measurement unless performance conditions require deferral of the amount.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Cost of generating funds comprise the costs associated with trading for fundraising purposes including the charity's shops.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and the cost of attracting voluntary income. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office Equipment	33% per annum on a straight line basis
Shop Fittings	33% per annum on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Deferred Income

Income is deferred in respect of monies received in respect of contracts which do not commence until after the balance sheet date.

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	21		121,599		131,264
Investing activities					
Purchase of tangible fixed assets		(9,583)		(6,125)	
Investment income received		25		72	
Net cash used in investing activities			(9,558)		(6,053)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			112,041		125,211
Cash and cash equivalents at beginning of year			220,685		95,474
Cash and cash equivalents at end of year			<u>332,726</u>		<u>220,685</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	5,285	5,826
Grants receivable	33,647	95,123
	<u>38,932</u>	<u>100,949</u>
Grants receivable for core activities		
Other	33,647	95,123
	<u>33,647</u>	<u>95,123</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Grants receivable for charitable activities	Charity shop trading & grant income	Total 2022	Grants receivable for charitable activities	Charity shop trading & grant income	Total 2021
	2022	2022		2021	2021	
	£	£	£	£	£	£
Performance related grants	556,376	-	556,376	478,545	-	478,545
Ancillary trading income	-	125,828	125,828	-	76,926	76,926
	<u>556,376</u>	<u>125,828</u>	<u>682,204</u>	<u>478,545</u>	<u>76,926</u>	<u>555,471</u>
Analysis by fund						
Unrestricted funds - general	49,363	125,828	175,191	72,481	76,926	149,407
Restricted funds	507,013	-	507,013	406,064	-	406,064
	<u>556,376</u>	<u>125,828</u>	<u>682,204</u>	<u>478,545</u>	<u>76,926</u>	<u>555,471</u>

5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	25	72
	<u>25</u>	<u>72</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
<u>Fundraising trading: costs of charity shop salaries and overheads</u>		
Other trading activities	29,979	24,980
Staff costs	59,889	36,038
	<hr/>	<hr/>
Fundraising trading: costs of charity shop salaries and overheads	89,868	61,018
	<hr/>	<hr/>
	89,868	61,018
	<hr/> <hr/>	<hr/> <hr/>

7 Charitable activities

	Advice Centre Services 2022 £	Advice Centre Services 2021 £
Staff costs	461,890	397,242
Depreciation and impairment	5,236	2,021
Activities undertaken directly	47,854	33,412
Service charges	5,483	6,221
Insurance	862	617
Repairs and renewals	-	823
Telephone	1,281	1,499
Printing, postage and stationery	3,867	3,962
Computer costs	574	3,997
Course fees	2,719	2,197
Travelling	781	580
Sundries	692	1,016
	<hr/>	<hr/>
	531,239	453,587
	<hr/>	<hr/>
Share of governance costs (see note 8)	4,498	3,533
	<hr/>	<hr/>
	535,737	457,120
	<hr/> <hr/>	<hr/> <hr/>
Analysis by fund		
Unrestricted funds - general	88,382	58,837
Restricted funds	447,355	398,283
	<hr/>	<hr/>
	535,737	457,120
	<hr/> <hr/>	<hr/> <hr/>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Legal and professional	-	4,498	4,498	3,533
	-	4,498	4,498	3,533
Analysed between Charitable activities	-	4,498	4,498	3,533

Governance costs includes payments to the Independent Examiners of £3,533 (2020: £3,529) for examination fees.

9 Directors

None of the directors (or any persons connected with them) received any remuneration or expenses during the year.

10 Employees

The average monthly number employees during the year was:

	2022 Number	2021 Number
	25	21
Employment costs	2022 £	2021 £
Wages and salaries	521,779	433,280

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Revaluation of investments	12	17

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Tangible fixed assets

	Office Equipment £	Shop Fittings £	Total £
Cost			
At 1 April 2021	23,767	7,500	31,267
Additions	9,583	-	9,583
At 31 March 2022	<u>33,350</u>	<u>7,500</u>	<u>40,850</u>
Depreciation and impairment			
At 1 April 2021	19,663	7,500	27,163
Depreciation charged in the year	5,236	-	5,236
At 31 March 2022	<u>24,899</u>	<u>7,500</u>	<u>32,399</u>
Carrying amount			
At 31 March 2022	<u>8,451</u>	<u>-</u>	<u>8,451</u>
At 31 March 2021	<u>4,104</u>	<u>-</u>	<u>4,104</u>

13 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2021 & 31 March 2022	<u>74</u>
Carrying amount	
At 31 March 2022	<u>74</u>
At 31 March 2021	<u>74</u>

14 Financial instruments

	2022 £	2021 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	<u>86</u>	<u>74</u>

15 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	18,958	31,626
Prepayments and accrued income	1,336	1,239
	<u>20,294</u>	<u>32,865</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	9,059	7,784
Payments received on account	6,178	-
Accruals and deferred income	6,492	5,684
	<u>21,729</u>	<u>13,468</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020		Movement in funds			Movement in funds			Balance at 31 March 2022	
	£	£	Incoming resources	Resources expended	Transfers	Incoming resources	Resources expended	Transfers	£	£
Springboard	258	-	-	-	-	-	-	-	-	258
Back to Work	655	-	-	-	-	-	-	-	-	655
NHS East Sussex CCG Residents Helpline	-	88,564	88,564	(88,564)	-	90,017	(90,588)	571	-	-
NHS East Sussex CCG Specialist	-	106,029	106,029	(106,029)	-	108,354	(108,354)	-	-	-
NHS East Sussex CCG Support	-	36,216	36,216	(36,216)	-	32,441	(32,441)	-	-	-
HWL&H (Henry Smith Charity)	7,500	38,600	38,600	(30,437)	-	19,500	(35,163)	-	-	-
Universal Credit Support Project	-	13,185	13,185	(17,926)	4,741	27,786	(31,077)	3,291	-	-
Foreshore Trust	5,222	-	-	(5,222)	-	580	(580)	-	-	-
British Gas Energy Trust (BGET)	-	9,555	9,555	(11,425)	1,870	43,638	(27,949)	-	-	15,689
Access to Justice Fund (AJF)	-	85,000	85,000	(85,000)	-	-	-	-	-	-
Grants from Sussex Community Foundation	-	14,918	14,918	(5,966)	-	-	(6,889)	-	-	2,062
National Lottery Awards for All	-	9,996	9,996	(7,497)	-	-	(2,499)	-	-	-
UK Power Network grant	-	4,000	4,000	(4,000)	-	2,000	(2,000)	-	-	-
The Blagrove Trust	-	-	-	-	-	15,147	(2,524)	-	-	12,623
SCDA - Minding the Gaps	-	-	-	-	-	23,462	(11,731)	-	-	11,731
Isabel Blackman Foundation	-	-	-	-	-	4,800	(1,600)	-	-	3,200
ESCC Additional Measures Fund	-	-	-	-	-	116,500	(75,310)	1,810	-	43,000
Allen & Overy Foundation	-	-	-	-	-	9,000	(9,000)	-	-	-
HVA - Big Local Project	-	-	-	-	-	8,087	(3,369)	-	-	4,718
Kickstart Scheme	-	-	-	-	-	5,700	(5,700)	-	-	-
	13,635	406,064	406,064	(398,282)	6,611	484,225	(428,705)	5,672	93,936	

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Restricted funds

(Continued)

The Springboard Fund is a furniture starter grant to help young homeless people under 26.

The Back to Work Fund provides grants for the long term unemployed to purchase the required tools, clothes, travelling expenses etc as required to help them secure employment.

NHS East Sussex Clinical Commissioning Group fund the Benefits Advice Project (BAP) to support residents who are affected by ongoing welfare benefit changes and issues.

The project employs 6.5 fte advisors, comprising of, 3 specialist benefits advisors, a benefits support advisor, 2.5 benefits advisors to operate the Benefits Helpline to residents living in East Sussex.

The Henry Smith grant funds a specialist welfare benefits outreach casework service in the High Weald, Lewes & Havens area.

The Universal Credit Support Project funded by the Magdalen & Lasher Charity is a project to assist Hastings residents to claim and maintain their entitlement to Universal Credit.

The British Gas Energy Trust (BGET) fund a project to deliver Energy Advice, Budgeting Advice and Income Maximisation as well as general benefits advice. HARC is the lead partner in a partnership with Energise Sussex Coast. The project commenced on 1st October 2020 and will run until 31st March 2022. In addition, BGET fund a separate 6-month project to enable some additional advice capacity for "hard to reach" residents from rural areas and park homes to access our services.

HARC received four grants from different funds administered by the Sussex Community Foundation as follows:

A Sussex Crisis Fund Food Security grant, two grants from the Little Cheyne Court Wind Farm Fund and a grant from the Winter Support and Recovery Fund. These grants are to support hard to reach and vulnerable clients at both the Advice & Community Hub and at various outreach venues and to deliver training to upskill front line workers.

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Restricted funds

(Continued)

The National Lottery Community Fund (Awards for All) grant is to deliver additional benefits advice for people suffering with Multiple Sclerosis throughout East Sussex. The twelve month project commenced in July 2020.

The Blagrove Trust are funding HARC to explore more effective ways of communicating our service, and the support we can offer, to young people. The project commenced in March 2022 and is for three years.

Minding the Gaps is a short-term pilot project funded by UK Community Renewal Fund to support individuals who struggle to engage with mainstream interventions. The project provides highly personalised support, covering employability, skills confidence, and Occupational Therapist support. Sussex Community Development Association (SCDA) is the lead partner.

The Isabel Blackman Foundation grant was for the purchase of a new computer server.

The East Sussex County Council grant is to put in place 'Additional Measures' for providing financial and benefits advice to people on the Shielded Patient List, and for people that have been affected by Government Guidance in relation to the Covid pandemic.

The Allen & Overy Foundation grant is to provide additional specialist welfare benefit appeals advice and representation.

The Big Local North East Hastings grant is to enable delivery of a weekly benefits surgery for people residing in the Big Local area.

The Kickstart Scheme provides funding to create new jobs for 16 to 24 year olds on Universal Credit who are at risk of long term unemployment. A set up grant for each kickstart job is made by the DWP.

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Transfers	Balance at 1 April 2021	Movement in funds Incoming resources	Balance at 31 March 2022
	£	£	£	£	£
Three months running costs	80,000	70,000	150,000	15,000	165,000
	<u>80,000</u>	<u>70,000</u>	<u>150,000</u>	<u>15,000</u>	<u>165,000</u>

£165,000 of designated funds have been set aside to contribute towards three months running costs of the charity.

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	109,817	93,087
	<u>109,817</u>	<u>93,087</u>
21 Cash generated from operations	2022 £	2021 £
Surplus for the year	95,568	138,371
Adjustments for:		
Investment income recognised in statement of financial activities	(25)	(72)
Fair value gains and losses on investments	(12)	(17)
Depreciation and impairment of tangible fixed assets	5,236	2,021
Movements in working capital:		
Decrease/(increase) in debtors	12,571	(6,301)
Increase/(decrease) in creditors	8,261	(2,738)
	<u>121,599</u>	<u>131,264</u>
Cash generated from operations	121,599	131,264
	<u>121,599</u>	<u>131,264</u>
22 Analysis of changes in net funds		
The charity had no debt during the year.		

Accounts

Charity Registration No. 1083566

Company Registration No. 04048683 (England and Wales)

**HASTINGS ADVICE AND REPRESENTATION CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

HASTINGS ADVICE AND REPRESENTATION CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	M Gratton R Lynch C Woollard S Feldman S J Lewis D Poole T Charman A Burnett	(Appointed 20 July 2021) (Appointed 8 December 2020)
Secretary	J Everard	
Charity number	1083566	
Company number	04048683	
Principal address	The Advice and Community Hub Renaissance House London Road St Leonards-on-Sea East Sussex TN37 6AN	
Registered office	The Advice and Community Hub Renaissance House London Road St Leonards-on-Sea East Sussex TN37 6AN	
Independent examiner	McPhersons CFG Limited 23 St Leonards Road Bexhill-on-Sea East Sussex TN40 1HH	

HASTINGS ADVICE AND REPRESENTATION CENTRE

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HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The directors present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Purposes and aims:

Our charity's purposes as set out in the company's Memorandum & Articles of Association are to:

- To relieve the poverty of the inhabitants of the area of benefit, particularly through the provision of a comprehensive welfare benefit and tax credits advice service;
- To educate the public about the needs of those who are suffering from the effects of poverty;
- To promote research into the needs of those who are suffering from the effects of poverty and associated issues and to disseminate the useful results thereof;
- To promote the provision of facilities in the interest of social welfare, with the object of improving the conditions of life for the said inhabitants.

The aims of our charity are to relieve local poverty and to improve the quality of life for people on a low income.

Our aims fully reflect the purposes that the charity was set up to further.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The focus of our work

Despite the impact of COVID-19 during this reporting period, HARC has continued to provide a free information, advice and representation service to the population of East Sussex and the South Coast of England in Welfare Benefits, thus assisting in improving clients' quality of life and independent living.

As soon as face-to-face services had to be suspended because of COVID-19, HARC was in a position to continue, without interruption, a full service delivery by telephone, email and video conferencing platforms. A flexible hybrid structure was introduced with some staff working remotely and others working from the office. Some outreach advisors, admin and all the shop staff were furloughed throughout the various lockdown periods. Project funders have been very accommodating in agreeing how services can be adapted to ensure the safety of clients and staff.

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Developments, Activities and Achievements

A total of 16,463 client contacts were made during 2020/21 and a remarkable £4,228,881 was secured in actual previously unclaimed, enhanced or reinstated benefits of which £3,795,687 was secured for clients with disabilities and long term health issues. HARC staff supported 355 clients at various reviews and tribunals, of which 339 won their cases, a 95.5% success rate, yet again demonstrating the expertise, skill, determination and motivation of the advice team. In order to attain these high standards we continue to work in partnership with a range of other agencies such as East Sussex County Council, NHS East Sussex Clinical Commissioning Group (CCG), Hastings Borough Council, Rother District Council, British Gas Energy Trust and other voluntary and charitable groups.

Our statistics show that HARC was able to assist 89% of clients who used our service, whether it is with a new or increased benefit or Universal Credit entitlement, representation at tribunal or securing a loan or grant. The majority of those we are unable to help, we can normally refer onto an agency that can.

A total of 983 client contacts were made through home visits and surgeries to elderly, disabled and isolated clients. The continued support of the Magdalen & Lasher charity and funding received from the Henry Smith Charity ensured the continuation of our highly valued Outreach Service.

In comparison it costs £518,138 for HARC to provide an extensive range of advice and representation services comprising face to face advice; telephone and email advice; secondary advice to professional colleagues; outreach surgeries; home visits; complex caseloads; advocacy and tribunal work.

In 2013, East Sussex County Council approached HARC to set up a Welfare Reform Helpline, aimed at helping working age people understand the changes the Welfare Reforms would bring about. More recently it was recognised that people generally have difficulty understanding the Welfare Benefits system and what they are entitled to. The Welfare Reform Helpline has now been succeeded by a Benefits Helpline and is funded by NHS East Sussex CCG. This can be accessed by people of all ages residing in East Sussex. In addition, many East Sussex residents with long-term health conditions now have access to a team of HARC specialist caseworkers to help them understand and access the correct benefits.

In December 2018, The Henry Smith Charity granted three years funding to HARC to provide a specialist welfare benefits casework service within the High Weald, Lewes & Havens area via outreach benefit sessions, home visits and appointments. This replaced the service previously funded by the High Weald, Lewes & Havens CCG (Connecting 4 You).

Since 2016, HARC has been conducting an advice and advocacy service relating to welfare benefits for people with and affected by Multiple Sclerosis (MS). The service is commissioned by the Eastbourne & Wealden and Hastings & Rother groups of the MS Society and is delivered by appointment, telephone and email with home visits for people more severely affected by MS. In December 2020, the Chichester and Bognor Regis group commissioned HARC to provide a similar remote service. To complement this work and to reach people outside of the above catchment areas, in July 2020, the National Lottery Community Fund (Awards for All) awarded HARC a grant to deliver additional benefits advice for people suffering with Multiple Sclerosis throughout East Sussex.

Since April 2018, after a successful pilot project funded by the Tudor Trust, the Magdalen & Lasher Charity has been funding HARC to support people in making online digital applications for Universal Credit and to assist with the transfer from legacy benefits to Universal Credit. The current official completion date for the move of legacy benefit claimants to Universal Credit is September 2024, however, this may change due to the impacts of the coronavirus pandemic.

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Since January 2019, initially with funding from Awards for All, HARC has been proactively identifying and contacting the learning disabled community in Hastings and Rother who need welfare benefits advice. We are supporting people with learning disabilities such as Asperger's, Autism and OCD. Some will be going through work training, work experience and supported employment at Little Gate Farm (LGF) or being supported by other agencies such as the Parchment Trust.

In July 2020, the Access to Justice Foundation (AJF) awarded HARC a grant under the COVID-19 Specialist Advice Services Scheme to enable HARC to procure equipment and training to support remote delivery of services, and to adapt operations accordingly and, where necessary increasing capacity to meet the significant rising demand for advice services.

Since October 2020, the British Gas Energy Trust (BGET) has funded a project to deliver Energy Advice, Budgeting Advice and Income Maximisation as well as general benefits advice. HARC is the lead partner in a partnership with Energise Sussex Coast.

Our charity shops continue to raise much needed funds for the advice services and continue to enjoy good local support with stock donations and a dedicated team of volunteers

Financial review

Against the backdrop of limited resources and ongoing insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of its staff generated a positive financial outcome for the period of £244,260 total assets less current liabilities.

This position has largely been achieved due to the financial support received from the Access to Justice Foundation COVID-19 grant, the Henry Smith Charity project and the additional annual grant from the Magdalen & Lasher Charity. This funding has enabled HARC to continue providing advice and representation services to a similar number of clients over the past twelve months. However, we still need to rely on continued support from the local authorities and the CCG. This also needs to be supplemented from the continued income from the charity shops. A sizeable proportion of the external funding required for 2021/22 is in place and with the combined incomes of the two charity shops we will be able to continue to deliver and develop our existing services.

Principal Funding Sources

Aside from the income generated by the charity shops, the principal funding sources for the charity are currently by way of grant and contract income from the NHS East Sussex CCG, East Sussex County Council, Rother District Council and Hastings Borough Council. As a result of increasing constraints on local authority expenditure, the charity has to seek funding from a much broader group of agencies and charitable trusts. The funding from the Henry Smith Charity, Magdalen & Lasher, British Gas Energy Trust, Sussex Community Foundation and the MS Society has been vital, enabling the charity to continue with its much needed outreach work.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three months expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

Plans for the future

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements and any constraints created by COVID-19.

HASTINGS ADVICE AND REPRESENTATION CENTRE

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum & Articles of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

M Gratton

R Lynch

C Woollard

S Feldman

S J Lewis

D Poole

T Charman

(Appointed 20 July 2021)

A Burnett

(Appointed 8 December 2020)

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The governance of the incorporated charity sits with a Board of Directors together with representatives nominated by Hastings Borough Council and Rother District Council. The maximum number of Directors at any one time is sixteen. A quorum for a meeting of the Board is four Directors.

The Board elects officers at its Annual General Meeting to fill the posts of Chairperson, Vice Chairperson, Company Secretary and Treasurer.

The Board meets a minimum of eight times a year with the provision to meet more frequently. The Board holds an Annual General Meeting every calendar year with the provision to hold Extraordinary General Meetings as necessary.

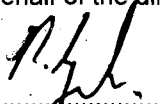
There are no specific restrictions imposed by the governing document concerning the way the charity can operate.

There are no connected charities.

Asset cover for funds

Note 15 sets out an analysis of the assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

On behalf of the directors



R Lynch

Director

Dated: 26/10/21

HASTINGS ADVICE AND REPRESENTATION CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF HASTINGS ADVICE AND REPRESENTATION CENTRE

I report to the directors on my examination of the financial statements of Hastings Advice and Representation Centre (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Peter Watters FCA BFP

McPhersons CFG Limited
23 St Leonards Road
Bexhill-on-Sea
East Sussex
TN40 1HH

Dated: 29-10-2021

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds general 2021	Unrestricted funds designated 2021	Restricted funds 2021	Total 2021	Unrestricted funds general 2020	Unrestricted funds designated 2020	Restricted funds 2020	Total 2020
		£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	3	100,949	-	-	100,949	25,198	-	5,222	30,420
Charitable activities	4	149,407	-	406,064	555,471	207,375	-	298,464	505,839
Investments	5	72	-	-	72	237	-	-	237
Total income		250,428	-	406,064	656,492	232,810	-	303,686	536,496
Expenditure on:									
Raising funds	6	61,018	-	-	61,018	69,876	-	-	69,876
Charitable activities	7	58,837	-	398,283	457,120	143,688	-	332,810	476,498
Total resources expended		119,855	-	398,283	518,138	213,564	-	332,810	546,374
Net gains/(losses) on investments	11	17	-	-	17	(57)	-	-	(57)
Net incoming/(outgoing) resources before transfers		130,590	-	7,781	138,371	19,189	-	(29,124)	(9,935)

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Net incoming/(outgoing) resources before transfers	130,590	-	7,781	138,371	19,189	-	(29,124)	(9,935)
Gross transfers between funds	(76,611)	70,000	6,611	-	(114,996)	80,000	34,996	-
Net movement in funds	53,979	70,000	14,392	138,371	(95,807)	80,000	5,872	(9,935)
Fund balances at 1 April 2020	12,254	80,000	13,635	105,889	108,061	-	7,763	115,824
Fund balances at 31 March 2021	66,233	150,000	28,027	244,260	12,254	80,000	13,635	105,889

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		4,104		-
Investments	13		74		57
			<u>4,178</u>		<u>57</u>
Current assets					
Debtors	15	32,865		26,564	
Cash at bank and in hand		220,685		95,474	
		<u>253,550</u>		<u>122,038</u>	
Creditors: amounts falling due within one year	16	(13,468)		(16,206)	
Net current assets			<u>240,082</u>		<u>105,832</u>
Total assets less current liabilities			<u><u>244,260</u></u>		<u><u>105,889</u></u>
Income funds					
Restricted funds	17		28,027		13,635
<u>Unrestricted funds</u>					
Designated funds:					
Reserves policy - 3 months running costs		80,000		80,000	
Other designated funds		70,000		-	
		<u>150,000</u>		<u>80,000</u>	
General unrestricted funds	18	66,233		12,254	
			<u>216,233</u>		<u>92,254</u>
			<u><u>244,260</u></u>		<u><u>105,889</u></u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 26/10/21


.....
R Lynch
Trustee

Company Registration No. 04048683

HASTINGS ADVICE AND REPRESENTATION CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		131,264		(3,101)
Investing activities					
Purchase of tangible fixed assets		(6,125)		-	
Investment income received		72		237	
Net cash (used in)/generated from investing activities			(6,053)		237
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			125,211		(2,864)
Cash and cash equivalents at beginning of year			95,474		98,338
Cash and cash equivalents at end of year			<u>220,685</u>		<u>95,474</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Hastings Advice and Representation Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is The Advice and Community Hub, Renaissance House, London Road, St Leonards-on-Sea, East Sussex, TN37 6AN.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Incoming resources from charitable trading activity are accounted for when earned, donated items for the shops are recognised in the accounts when sold.

Grants are accounted for gross when receivable as long as they are capable of financial measurement unless performance conditions require deferral of the amount.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Cost of generating funds comprise the costs associated with trading for fundraising purposes including the charity's shops.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and the cost of attracting voluntary income. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	Straight line over 10 years
Office Equipment	33% per annum on a straight line basis
Shop Fittings	33% per annum on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Deferred Income

Income is deferred in respect of monies received in respect of contracts which do not commence until after the balance sheet date.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	5,826	14,247	-	14,247
Grants receivable	95,123	10,951	5,222	16,173
	<u>100,949</u>	<u>25,198</u>	<u>5,222</u>	<u>30,420</u>
Grants receivable for core activities				
Foreshore Trust	-	-	5,222	5,222
Other	95,123	10,951	-	10,951
	<u>95,123</u>	<u>10,951</u>	<u>5,222</u>	<u>16,173</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Grants receivable for charitable activities	Charity shop trading income	Total 2021	Grants receivable for charitable activities	Charity shop trading income	Total 2020
	2021	2021		2020	2020	
	£	£	£	£	£	£
Performance related grants	478,545	-	478,545	408,607	-	408,607
Ancillary trading income	-	76,926	76,926	-	97,232	97,232
	<u>478,545</u>	<u>76,926</u>	<u>555,471</u>	<u>408,607</u>	<u>97,232</u>	<u>505,839</u>
Analysis by fund						
Unrestricted funds - general	72,481	76,926	149,407	110,143	97,232	207,375
Restricted funds	406,064	-	406,064	298,464	-	298,464
	<u>478,545</u>	<u>76,926</u>	<u>555,471</u>	<u>408,607</u>	<u>97,232</u>	<u>505,839</u>

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	72	237
	<u>72</u>	<u>237</u>

6 Raising funds

Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
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HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Raising funds	(Continued)	
<u>Fundraising trading: costs of charity shop salaries and overheads</u>		
Other trading activities	24,980	29,047
Staff costs	36,038	40,829
	<hr/>	<hr/>
Fundraising trading: costs of charity shop salaries and overheads	61,018	69,876
	<hr/>	<hr/>
	<u>61,018</u>	<u>69,876</u>
	<hr/>	<hr/>
7 Charitable activities		
	Advice Centre Services 2021 £	Advice Centre Services 2020 £
Staff costs	397,242	415,133
Depreciation and impairment	2,021	-
Activities undertaken directly	33,412	36,662
Service charges	6,221	5,655
Insurance	617	510
Repairs and renewals	823	424
Telephone	1,499	1,619
Printing, postage and stationery	3,962	4,100
Computer costs	3,997	3,347
Course fees	2,197	1,522
Travelling	580	2,815
Sundries	1,016	1,182
	<hr/>	<hr/>
	453,587	472,969
Share of governance costs (see note 8)	3,533	3,529
	<hr/>	<hr/>
	457,120	476,498
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds - general	58,837	143,688
Restricted funds	398,283	332,810
	<hr/>	<hr/>
	457,120	476,498
	<hr/>	<hr/>

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Legal and professional	-	3,533	3,533	-	3,529	3,529
	-	3,533	3,533	-	3,529	3,529
Analysed between Charitable activities	-	3,533	3,533	-	3,529	3,529

Governance costs includes payments to the Independent Examiners of £3,533 (2020: £3,529) for examination fees.

9 Directors

None of the directors (or any persons connected with them) received any remuneration or expenses during the year.

10 Employees

The average monthly number employees during the year was:

	2021 Number	2020 Number
	21	21
Employment costs	2021 £	2020 £
Wages and salaries	433,280	455,962

11 Net gains/(losses) on investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Revaluation of investments	17	(57)

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Tangible fixed assets

	Leasehold property £	Office Equipment £	Shop Fittings £	Total £
Cost				
At 1 April 2020	6,295	17,641	7,500	31,436
Additions	-	6,125	-	6,125
Disposals	(6,295)	-	-	(6,295)
At 31 March 2021	-	23,766	7,500	31,266
Depreciation and impairment				
At 1 April 2020	6,295	17,641	7,500	31,436
Depreciation charged in the year	-	2,021	-	2,021
Eliminated in respect of disposals	(6,295)	-	-	(6,295)
At 31 March 2021	-	19,662	7,500	27,162
Carrying amount				
At 31 March 2021	-	4,104	-	4,104

13 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2020	57
Valuation changes	17
At 31 March 2021	74
Carrying amount	
At 31 March 2021	74
At 31 March 2020	57

14 Financial instruments

	2021 £	2020 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	74	57

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) 2021 FOR THE YEAR ENDED 31 MARCH 2021

15 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	31,626	25,053
Prepayments and accrued income	1,239	1,511
	<u>32,865</u>	<u>26,564</u>

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	7,784	7,688
Accruals and deferred income	5,684	8,518
	<u>13,468</u>	<u>16,206</u>

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019		Movement in funds			Movement in funds			Balance at 31 March 2021		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	£	£
Springboard	258	-	-	-	-	258	-	-	-	258	-
Back to Work	655	-	-	-	-	655	-	-	-	655	-
NHS East Sussex CCG Residents Helpline	-	87,677	(89,962)	2,285	-	-	88,564	(88,564)	-	-	-
NHS East Sussex CCG Specialist	-	103,360	(104,332)	972	-	-	106,029	(106,029)	-	-	-
ESBT BAP Outreach	-	2,470	(19,550)	17,080	-	-	-	-	-	-	-
NHS East Sussex CCG Support	-	35,900	(32,733)	(3,167)	-	-	36,216	(36,216)	-	-	-
ESBT BAP Training	-	1,405	(23,240)	21,835	-	-	-	-	-	-	-
HWL&H (Henry Smith Charity)	6,850	37,800	(31,388)	(5,762)	-	7,500	38,600	(30,437)	-	15,663	-
Universal Credit Support Project	-	29,853	(31,603)	1,750	-	-	13,185	(17,926)	4,741	-	-
Foreshore Trust	-	5,222	-	-	-	5,222	-	(5,222)	-	-	-
British Gas Energy Trust (BGET)	-	-	-	-	-	-	9,555	(11,425)	1,870	-	-
Access to Justice Fund (AJF)	-	-	-	-	-	-	85,000	(85,000)	-	-	-
Grants from Sussex Community Foundation	-	-	-	-	-	-	14,918	(5,966)	-	8,952	-
National Lottery Awards for All	-	-	-	-	-	-	9,996	(7,497)	-	2,499	-
UK Power Network grant	-	-	-	-	-	-	4,000	(4,000)	-	-	-
	7,763	303,687	(332,808)	34,993	-	13,635	406,064	(398,282)	6,611	28,027	-

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Restricted funds

(Continued)

The Springboard Fund is a furniture starter grant to help young homeless people under 26.

The Back to Work Fund provides grants for the long term unemployed to purchase the required tools, clothes, travelling expenses etc as required to help them secure employment.

NHS East Sussex Clinical Commissioning Group fund the Benefits Advice Project (BAP) to support residents who are affected by ongoing welfare benefit changes and issues.

The project employs 6.5 fee advisors, comprising of, 3 specialist benefits advisors, a benefits support advisor, 2.5 benefits advisors to operate the Benefits Helpline to residents living in East Sussex.

The Henry Smith grant funds a specialist welfare benefits outreach casework service in the High Weald, Lewes & Havens area.

The Universal Credit Support Project funded by the Magdalen & Lasher Charity is a project to assist Hastings residents to claim and maintain their entitlement to Universal Credit.

The British Gas Energy Trust (BGET) fund a project to deliver Energy Advice, Budgeting Advice and Income Maximisation as well as general benefits advice. HARC is the lead partner in a partnership with Energise Sussex Coast. The project commenced on 1st October 2020 and will run until 31st March 2022.

UK Power Networks – (Power Partners) fund a project to deliver Energy Advice, Budgeting Advice and Income Maximisation as well as general benefits advice. It is a partnership project with Energise Sussex Coast as the lead partner. The twelve month project commenced on 1st January 2021.

The Access to Justice Foundation (AJF) Community Justice Fund awarded HARC a grant for the purpose of one or all of the following: remaining operational and providing specialist advice services throughout COVID 19, to procure equipment and training to enable remote delivery of services, and to adapt your operations accordingly and, where necessary increasing capacity to meet the significant rising demand for advice services. This twelve month project commenced on 1st April 2020.

The Access to Justice Foundation (AJF) Community Justice Fund awarded HARC a grant of £5,200 under their Funder Plus Scheme to enable a HARC Manager to attend the Legal Aid Practitioners Group Management & Leadership Programme. In addition this grant was to purchase two days of consultancy with a funding consultant.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Restricted funds

(Continued)

The National Lottery Community Fund (Awards for All) grant is to deliver additional benefits advice for people suffering with Multiple Sclerosis throughout East Sussex. The twelve month project commenced in July 2020.

The Foreshore Trust grant is to provide training aimed at up skilling organisations and frontline staff, so they can identify people who are entitled to Universal Credit and PIP, assist with making a claim and ensure that the claim is maintained. Paid March 2020, (for a project commencing April 2020 for 6 months but deferred six months due to Covid. Project eventually commenced Oct 2020 and finished March 2021.

HARC received three grants from different funds administered by the Sussex Community Foundation as follows:

A grant from the Sussex Crisis Fund to purchase IT equipment (laptops/headsets/ webcam) to enable staff to work remotely during the pandemic.

A grant from the Sussex Crisis Fund (Food Security Grant) to enable HARC to deliver advice sessions at Rye Foodbank, both remotely and in person.

A grant from Little Cheyne Court Wind Farm to deliver online training and to take on advice referrals from people living in specific areas of Rother such as Rye, Camber, Peasmarsh and Beckley. This was received in March but delivery didn't start until April 2021.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Transfers	Balance at	Transfers	Balance at
	£	1 April 2020	£	31 March 2021
		£		£
Three months running costs	80,000	80,000	70,000	150,000
	<u>80,000</u>	<u>80,000</u>	<u>70,000</u>	<u>150,000</u>
	=====	=====	=====	=====

£150,000 of designated funds have been set aside to contribute towards three months running costs of the charity.

HASTINGS ADVICE AND REPRESENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	93,087	83,230

21 Cash generated from operations

	2021 £	2020 £
Surplus/(deficit) for the year	138,371	(9,935)
Adjustments for:		
Investment income recognised in statement of financial activities	(72)	(237)
Fair value gains and losses on investments	(17)	57
Depreciation and impairment of tangible fixed assets	2,021	-
Movements in working capital:		
(Increase)/decrease in debtors	(6,301)	7,421
(Decrease) in creditors	(2,738)	(407)
Cash generated from/(absorbed by) operations	131,264	(3,101)

22 Analysis of changes in net funds

The charity had no debt during the year.